Northeastern Catholic District School Board

ADMINISTRATIVE EXPENSES

Administrative Procedure Number: APB009

POLICY STATEMENT

The Northeastern Catholic District School Board (NCDSB) is committed to financial integrity, accountability and transparency to ensure reasonable expense rules where expenses are reimbursed from public funds. The NCDSB recognizes that administrative expenses are essential to the operation of the Board, the enhancement of student achievement, and to the outcomes of the multi-year strategic plan.

REFERENCES

Broader Public Sector Accountability Act, 2010
NCDSB Policy
- B-9 Administrative Expenses
- P-17 Employee Travel for Board Business

DEFINITIONS

Board Business
Activities undertaken on behalf of the Board in support of its strategic priorities, operational responsibilities, education programs, or governance functions.

Corporate Credit Card
A payment card issued by the Board to an authorized employee solely for approved Board-related expenditures.

Hospitality
The provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged in work for the Government of Ontario.

Managerial Discretion
The administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance to the policy.

PROCEDURES

1.0 TRAVEL

1.1 All staff travel shall be subject to the approval of their appropriate supervisor in accordance with the request processes and subject to the availability of funds.

1.2 Travel approval authorities shall be:

i) Within Ontario: Immediate Supervisor
ii) Within Canada: Chief Executive Officer
iii) Outside of Canada: Chief Executive Officer

1.3 In all cases, the most economical means of transportation should be used. This will include economy air fare, train, rental vehicles or personal vehicles.

1.4 The use of personal vehicles for Board related travel is subject to the provisions of NCDSB Policy P-17 Employee Travel for Board Business. Authorized travel in this regard shall be reimbursed at a rate of $0.73 per kilometer. The use of the Board's contracted car rental services should always be considered as a first option for travel.

1.5 Mileage paid for the use of a personal automobile is deemed to cover all costs of operation including insurance, depreciation, gas, oil, repairs, etc.

1.6 Individuals will be reimbursed for the use of their personal automobile provided:

i) it is the most economical method of travel;
ii) the travel is authorized by a designated authority for Board business;
iii) the individual carries a minimum of public liability and personal damages insurance coverage of $1 million;
iv) whenever possible, two or more individuals travelling to the same destination use one vehicle.

1.7 Travel from home to the working base is considered a personal expense and not reimbursable by the Board:

i) Employees whose duties require them to travel throughout the district will be assigned a working base from which kilometrage will be calculated.
ii) Employees with assignments in more then one workplace will not be reimbursed travel between the workplaces.

1.8 Individuals must satisfy themselves whether their motor vehicle insurance coverage should include business use of their vehicles. Subject to the provisions of any applicable collective agreement, this additional insurance is at the cost of the individual. The NCDSB assumes no financial responsibility for privately owned vehicles other than paying the kilometric rate when used for Board business. The NCDSB is not responsible for reimbursing deductible amounts related to insurance coverage. Individuals driving a personal vehicle on Board business cannot make claims to the Board for damages as a result of a collision or breakdown.

1.9 Reimbursement is provided for necessary and reasonable expenditure on parking, as well as tolls for bridges, ferries and highways, when driving on Board business.

1.10 Parking costs incurred in the office area as part of a regular commute to work, NCDSB training, meetings, and/or events will not be reimbursed.

1.11 There is no reimbursement for traffic or parking violations.

1.12 Taxi costs incurred for out-of-town travel will be reimbursed with receipts. Hotel/airport shuttles should be used wherever possible.

1.13 A maximum of 18% gratuity on a taxi fare will be reimbursed with documentation to support the expense (itemized receipt).

1.14 Expenses for overnight accommodation for approved travel will be reimbursed with receipts. There will be no reimbursement for hotel suites or executive floors. Reimbursement will be made for single accommodation in a standard room. The level of accommodation shall be reasonable with consideration to the average rates in the location of travel. Penalties incurred for non-cancellation of guaranteed hotel reservations are the claimant's responsibility.

1.15 Cash advances are not permitted.

1.16 There will be no reimbursement for personal care or recreational items (toothbrush, pay-per-view, items from a mini-bar or other peripheral hotel services).

1.17 While away on Board business, reimbursement will be made for:

i) reasonable, necessary personal call home each night away;

ii) additional business expenses such as business calls, internet connections and computer access charges, facsimile transmissions, and photocopying services.

2.0 MEALS

2.1 Alcohol cannot be claimed and will not be reimbursed as part of travel or meal expense. There are no exceptions to this rule.

2.2 Reasonable and appropriate meal expenses will be reimbursed. Meal expenses may be incurred when:

i) the employee is away from the workplace over a normal meal period (at least 50 km).

ii) prior approval has been granted (i.e. a business meeting that occurs over lunch).

2.3 Reimbursement for meal expenses will be reimbursed at the established meal reimbursement rates set out in the chart below, regardless of the actual meal costs. This is a meal allowance. Taxes and gratuities are included in the meal reimbursement rates. Receipts are not required to be submitted for meal claims, but conference/meeting agendas must be submitted accordingly detailing start and end times for the day.

MEAL	**Maximum Reimbursed Amount** *(Includes taxes and gratuities)*
Breakfast	$15.00
Lunch	$30.00
Dinner	$60.00

NOTE: *Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars, or conferences.*

2.4 Each individual employee must submit their own claim for meals.

2.5 A supervisory officer or manager of the Board may use a corporate credit card to pay for meal expenses on behalf of staff, where appropriate to do so and within the guidelines of maximum meal rates. In such instances, a staff member cannot submit a claim for such meals.

2.6 Board-provided meals purchased for meetings held over the lunch hour will have a $20.00 per person limit.

2.8 Board-provided meals purchased for meetings held over the dinner hour will have a $30.00 per person limit.

3.0 HOSPITALITY

3.1 Hospitality may be extended in an economical and consistent manner when it can facilitate Board business and is considered desirable as a matter of courtesy and protocol.

3.2 Expenses that do not fit the definition of hospitality will not be reimbursed to individuals. Examples of such expenses would be office social parties, retirement parties, and holiday lunches.

3.3 Hospitality may include the consumption of alcohol at a meal or a reception with invitees as defined above. Alcohol should be provided in a responsible manner and food must always be served when alcohol is available.

3.4 Prior written approval of the Chief Executive Officer is required for hospitality events where alcohol will be served.

4.0 CONSULTANTS AND OTHER CONTRACTORS

4.1 Consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses, including:

i) Meals, snacks and beverages;
ii) Gratuities;
iii) Laundry or dry cleaning;
iv) Valet services;
v) Dependent care;
vi) Home management;
vii) Personal telephone calls.

4.2 Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it.

5.0 CORPORATE CREDIT CARDS

5.1 Corporate credit cards may be provided to supervisory officers, management, central administrative staff, and principals.

5.2 Cardholders shall exercise due diligence for the care and use of the card. Security shall be considered when using the card online.

5.3 By the first day of each month, corporate credit card holders shall complete the required online coding process. Itemized receipts shall be attached to the monthly statement and approved by the immediate supervisor of the cardholder.

5.4 Corporate credit cards may not be used for personal charges, for lavish gifts or to circumvent approval limits through split purchases.

5.5 A supervisory officer or manager of the Board may use a corporate credit card to pay for a group meal in lieu of individual meal claims, as noted above.

5.6 Good record keeping practices must be maintained for verification and audit purposes.

6.0 INDIVIDUAL MAKING CLAIMS (Claimants)

6.1 Claimants must comply with the following expense rules when making an expense claim:

i) Obtain all appropriate approvals before incurring expenses;
ii) Submit itemized receipts, including tips, with all claims (credit card/debit cards are not sufficient);
iii) Submit claims within thirty (30) days of incurring the expense;

6.2 If the information above is not available or is not possible, submit a written explanation with the claim to provide the approver with adequate information for decision-making.

6.3 Repayment is required for any overpayments (it is considered a debt owing to the NCDSB).

6.4 If leaving employment with the NCDSB, submit any claims for expenses before leaving.

7.0 INDIVIDUALS APPROVING CLAIMS (Approvers)

7.1 Approvers are prohibited from approving their own expenses.

7.2 Approvers must only provide approvals for:

i) Expenses that were necessarily incurred in the performance of the Board's business;

ii) Claims that include all appropriate/required documentation.

8.0 MANAGERIAL DISCRETION

8.1 When exercising discretion, the rationale must be documented and filed with the claim.

8.2 Approvers are accountable for their decisions, which must be:

i) Subject to good judgment and knowledge of the situation;

ii) Exercised in appropriate circumstances; and

iii) Comply with the principles and mandatory requirements set out in this policy.

8.3 When a situation arises and discretion needs to be exercised, approvers should consider whether the request is:

i) able to stand up to scrutiny by the auditors and members of the public;

ii) properly explained and documented;

iii) fair and reasonable; and,

iv) appropriate.

8.4 It is the responsibility of both the approver and the claimant to work out appropriate arrangements which would meet the test of being fair and equitable.

9.0 RELATED FORMS AND DOCUMENTS

FORM: General Expense Reimbursement
FORM: Travel Expense Report
DOCUMENT: Travel Expense Guidelines and Standard Kilometer Distances One-Way

Chief Executive Officer: *Tricia Stefanic Weltz*
Date: September 2026