Northeastern Catholic District School Board

ADMINISTRATIVE EXPENSES	
Policy Number: B-9	**Authority: 07-123/13-10/14-03/17-04/ 19-142/22-97/23-113/26-106**

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
NCDSB Administrative Procedure
APB009 Administrative Expenses

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.

POLICY REGULATIONS

1.0 Administrative expenses shall be incurred only within the limits of the Board's approved operating budget and in accordance with the annual budget approved by the Chief Executive Officer under the *Education Act*.

2.0 Board business travel shall be approved in advance by the appropriate supervisor and be subject to the availability of budgeted funds.

3.0 Reimbursement shall be made only for eligible, reasonable, and properly documented expenses supported by original itemized receipts.

4.0 The most economical and practical method of transportation shall be selected, giving due consideration to travel costs, replacement costs, scheduling, and operational requirements.

5.0 Where practical, Board-approved rental vehicles will be considered before the use of a personal vehicle. Authorized use of a personal vehicle will be pre-approved by the immediate supervisor and reimbursed in accordance with the corresponding administrative procedure.

6.0 Meal expenses shall be reimbursed in accordance with the allowances and requirements established in the corresponding administrative procedure.

7.0 No alcoholic beverages will be reimbursed.

8.0 The use of hotel mini bars, movies, spa treatments and other peripheral hotel services shall not be reimbursed by the Board, with the exception of internet services where such services are required for Board-related purposes.

9.0 Accommodation will be reasonable and appropriate, taking into consideration the location and purpose of travel.

10.0 Corporate credit cards may be provided to supervisory officers, management, and other personnel upon authorization by the Chief Executive Officer for receipt and payment of expenses related to their duties, including travel expenses.

11.0 Cardholders shall exercise due diligence for the care and use of a corporate credit card. Security shall be considered when using the card for internet purchases.

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

13.0 Administrative expenditures shall demonstrate responsible stewardship of public funds and represent reasonable, necessary, and appropriate costs incurred in the conduct of Board business.