



ADMINISTRATIVE EXPENSES

POLICY #: E-11

AUTHORITY: 07-123/13-10

POLICY STATEMENT

Given the vast geography of the Board, administrators, staff and Trustees are required to travel in order to attend to the needs of each of our Catholic school communities and engage in professional dialogue. In addition, travel outside of the jurisdiction of the Board is often required for professional learning and for other administrative purposes. The Board recognizes that such administrative expenses are essential to the operation of the Board and the enhancement of student achievement. In the interest of accountability, transparency, value for money and fairness, the Board shall provide clear parameters in regards to the use of corporate credit cards and the reimbursement of expenses associated with such functions.

POLICY REGULATIONS

Budget lines for Board related travel shall be provided to senior administrators and to other staff within the Budget process as approved by the Board of Trustees.

All reimbursement of expense forms shall be approved by the immediate supervisor prior to payment. The reimbursement of expenses of the Director of Education shall be approved by the Chair of the Board. The reimbursement of expenses of the Chair of the Board shall be approved by the Director of Education.

1.0 TRAVEL

This policy applies whenever travel is required.

All staff travel shall be subject to the approval of their appropriate supervisor using the designated request to attend form and to the availability of funds.

1.1 Travel Approval Authorities

Within Ontario: Immediate Supervisor
Within North America: Director of Education
Outside of North America: Board of Trustees

- 1.2 In all cases, the most economical means of transportation should be used. This will include economy air fare, train, rental vehicles or personal vehicles.
- 1.3 The use of personal vehicles for Board related travel is subject to the pre- approval of an immediate supervisor with first considering the use of the Board's contracted car rental services. Such authorized travel shall be reimbursed at a rate of \$0.50 per kilometer.
- 1.4 Mileage paid for the use of a personal automobile is deemed to cover all costs of operation including insurance, depreciation, gas, oil, repairs etc.
- 1.5 Individuals will be reimbursed for the use of their personal automobile provided:
- It is the most economical method of travel;
 - The travel is authorized by a designated authority for Board business;
 - The individual carries a minimum of public liability and personal damages insurance coverage of \$1 million;
 - Whenever possible, two or more individuals travelling to the same destination use one vehicle.
- 1.6 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 Northeastern Catholic District School Board assumes no financial responsibility for privately owned vehicles other than paying for kilometric rate when used for Board business. The Northeastern Catholic District School Board 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.
- 1.7 **Parking and Tolls**
Reimbursement is provided for necessary and reasonable expenditures on parking, as well as tolls for bridges, ferries and highways, when driving on board business. Parking costs incurred in the office area as part of a regular commute to work, or board training held at the Timmins Education Centre will not be reimbursed. There is no reimbursement for traffic or parking violations.
- 1.8 **Taxis**
Taxi costs incurred for out-of-town travel will be reimbursed with receipts. Hotel/airport shuttles should be used wherever possible.
- 1.9 **Accommodation**
Expenses for overnight accommodation for approved travel will 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 and may be reimbursed only in an exceptional circumstance.

1.10 Cash Advances

Cash advances are not permitted.

1.11 Personal Care

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

1.12 Telecommunication

While away on board business, reimbursement will be made for:

- Reasonable, necessary personal calls home each night away; and
- 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 a travel or meal expense. There are no exceptions to this rule.

2.2 Reasonable and appropriate meal expenses will be reimbursed. You may incur a meal expense when you are on board business and you:

- Are away from the office area (i.e./ at least 24 km) over a normal meal period; or
- Have prior approval for the expense (e.g. a business meeting within the office area that must occur over lunch).

2.3 Original, itemized receipts are required and reimbursement must not exceed the actual amount spent. Taxes and gratuities are included in the meal rates.

Reimbursement is for restaurant/prepared food only. Reimbursement for groceries must have prior approval and a written rationale must be submitted with the claim.

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

2.4 Meal Rates

Original, itemized receipts are required and reimbursement must not exceed the actual amount spent. Taxes and gratuities are included in the meal rates. Credit card and debit card receipts are not sufficient for reimbursement.

Reimbursement for meal expenses incurred is subject to the maximum rates set by the Board of Trustees and amended from time to time. These rates include taxes and gratuities. The rates are as follows:

<u>Meals</u>	<u>Maximum Reimbursed Amount</u>
Breakfast	\$15
Lunch	\$20
Dinner	\$40

Meal amounts may be combined if the individual is eligible to be reimbursed for all three meals.

3.0 Hospitality

Hospitality is 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.

- 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 events
 - Retirement parties
 - 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; e.g. food must always be served when alcohol is available.
- 3.4 Prior written approval of the Director is required for hospitality events where alcohol will be served.

4.0 Consultants and Other Contractors

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

- Meals, snacks and beverages
- Gratuities
- Laundry or dry cleaning
- Valet services
- Dependent care
- Home Management
- Personal telephone calls

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

5.0 Corporate Credit Cards

Corporate credit cards may be provided to members of senior administration and other senior personnel upon authorization by the Director of Education for receipt and payment of expenses related to their duties including travel expenses.

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

By the first of each month, corporate credit card holders shall complete the Board's monthly credit card expense form outlining the date and purpose of each expense.

Original, itemized receipts shall be attached to the form. All reports shall be approved by the immediate supervisor of the cardholder.

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

Documentation

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

Individuals Making Claims (Claimants)

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

- Obtain all appropriate approvals before incurring expenses;
- Submit original, itemized receipts with all claims (credit card slips are not sufficient). If there is not an itemized receipt, a written explanation must be submitted to explain why the receipt is unavailable and a description itemizing and confirming the expenses must be provided;
- Submit claims within 30 days of incurring the expense
- 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;
- Repay any overpayments- it is considered a debt owing to the organization;
- If leaving employment with an organization, submit any claims for expenses before leaving the organization.

Individuals Approving Claims (Approvers)

Approvers are prohibited from approving their own expenses. Expenses incurred for a group can only be claimed by the most senior person present- expenses cannot be claimed by an individual that are incurred by his/her approver.

Approvers must only provide approval for:

- Expenses that were necessarily incurred in the performance of the Board's business;
- claims that include all appropriate documentation (e.g. original itemized receipts).

Managerial Discretion

For the purpose of this policy, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with this policy. There is no discretion to depart from the principles and the mandatory requirements of this policy.

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

Approvers are accountable for their decisions, which must be:

- Subject to good judgment and knowledge of the situation;
- Exercised in appropriate circumstances; and
- Comply with the principles and mandatory requirements set out in this policy.

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

- Able to stand up to scrutiny by the auditors and members of the public
- Properly explained and documented
- Fair and equitable
- Reasonable
- Appropriate

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.