

 BOARD POLICY	Policy Name: Expense Reimbursement	Policy Number: 2.9	
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EXPENSE REIMBURSEMENT POLICY

1. PURPOSE

The purpose of this policy is to provide guidelines for the reimbursement and management of expenses incurred by staff, Board members and others while conducting activities on behalf of Northern Association of Community Councils Inc. (NACC). This policy promotes accountability and transparency. It is intended to prescribe a clear process by which expenses may be incurred on behalf of NACC, and by which staff and Board members are reimbursed for expenses incurred by them that are reasonable, appropriately documented, and directly related to the activities of the organization. Further, this policy:

- (a) Sets out the principles for the reimbursement of expenses incurred by all staff, Board members and others in the performance of their duties
- (b) Provides a framework of accountability to guide the effective oversight of NACC resources in reimbursement expenses; and
- (c) Describes how related expenses may be reasonably incurred on behalf of NACC and may be reimbursed.

2. AUTHORITY

This policy is established pursuant to Sections 4(d)(ii), 6(i) and 8 of the By-laws of the NACC (amended 2025).

3. SCOPE

This policy applies to all individuals incurring expenses on behalf of NACC including staff, Board members and others seeking reimbursement of expenses incurred while conducting activities on behalf of NACC.

4. PRINCIPLES

This Expense Reimbursement Policy is based upon the following principles:

- (a) **Accountability** – NACC is accountable to ensure that its funds are used prudently and responsibly. Reimbursement of expenses must support the work of the NACC.
- (b) **Transparency** – NACC is transparent about how its funds are used. Reimbursement of expenses incurred, claimed and paid should be in a manner that will not harm NACC's reputation as a good manager of its resources. The rules for reimbursing expenses are clear and easily understood by the public. Expenses must be documented clearly and submitted for review and approval;
- (c) **Value for Money** – NACC funds are to be used prudently and responsibly. Value-consciousness and frugality must be exercised. Reimbursement of expenses must be reasonable, necessary, and aligned with NACC's mission, objectives, work and activities.
- (d) **Fairness** – NACC reimbursement of legitimate expenses incurred in conducting business on behalf of NACC ensures a fair and consistent treatment of those who are required to incur business expenses in relation to NACC activities.
- (e) **Compliance Accountability** – All expense reimbursements must comply with any applicable provincial or federal laws.

5. ELIGIBLE EXPENSES

Appendix A provides an illustrative and non-inclusive list of Eligible and Ineligible Expenses. Appendix B also applies to Delegate Expenses to the Annual General Conference of the Association.

(a) General

Expenses are eligible for reimbursement in circumstances where staff, a Board member or others are engaged in NACC business activities. The following categories of expenses may be eligible for reimbursement, provided they meet the principles above and are pre-approved when necessary:

(i) Travel Expenses

- o Transportation (e.g., flights, trains, buses, or mileage for personal vehicle use at the CRA-approved rate of 54.5 cents/kilometer).
- o Accommodation for overnight travel subject to limitations identified in Appendices A or B.
- o Meals subject to per diem rates identified in Appendices A or B or as set out elsewhere in this policy that are reasonable actual costs with receipts.

(ii) Office and Administrative Expenses

- o Staff supplies and materials required for NACC business-related activities.
- o For example, postage, printing, courier services; technology-related costs (e.g., software or hardware specifically for NACC business-related use).

(iii) Event and Program Expenses

- o Staff expense costs directly related to the planning and delivery of programs or events (e.g., venue rental, catering, equipment).
- o Volunteer support expenses (e.g., meals, transportation).

(iv) Professional Development

- o Fees for conferences, training, or workshops that directly benefit the NACC if pre-approved by the President.

(v) Other Pre-Approved Expenses

- o Any expense not listed above must be pre-approved by the appropriate authority (e.g. Executive Director or President).

(b) Appropriateness

With respect to the above, expenses must directly relate to the conduct of business of NACC and may include:

- (i) transportation to and from principal residence to meeting location, and between meeting locations by:
 - o personal vehicle paid at the current NACC mileage rate (54.5 cents/kilometer);
 - o rental vehicle where cost effective to do so;
 - o taxi, airport shuttle bus, or similar transportation;
 - o air, using economy class airfare. Business class airfare may be used if economy class and alternate flights are not available, if travel time is 4 hours or longer, or to accommodate physical limitations, if approved in advance by the President. Discount or advance booking should be used when available;
- (ii) parking costs;
- (iii) accommodation (single) to attend Meetings in any hotel offering a reasonable rate (see subsection (d) on "Reasonableness");
- (iv) reasonable expenses for meals while attending business-related activities (see subsection (d) on "Reasonableness");

- (v) telecommunication and internet costs, office supplies, and other incidental or “out of pocket” expenses incurred in relation to the participation in business activities of NACC;
- (vi) hosting/gifts, on an occasional basis and a modest amount, as a mechanism for obtaining or maintaining or to promote a positive relationship with new and existing non-NACC stakeholders, to enhance the public image of NACC, to foster relations, or to recognize an associate of NACC for significant contribution or achievement; and
- (vii) tuition or fees for seminars, courses, meetings and conferences addressing professional development, governance and training issues, as approved by the President including related expenses.

Note: Staff, Directors and Officers are encouraged to use NACC’s travel partners for assistance in booking air travel and reserving accommodations.

(d) **Reasonableness**

Expenses must be consistent with the values and practices of NACC and not perceived as excessive. Expenses that are incurred for personal or unrelated business purposes are not reasonable.

6. INELIGIBLE EXPENSES

For certainty, the following expenses will not be reimbursed:

- (a) Personal or non-business-related expenses;
- (b) Alcohol or recreational activities;
- (c) Fines, penalties, or late fees;
- (d) Luxury or extravagant costs beyond what is necessary for a task.

7. DELEGATE EXPENSES RELATED TO ANNUAL GENERAL CONFERENCE

Appendix B applies specifically to Delegate Expenses to attend the Annual General Conference of the Association.

8. EXPENSE APPROVAL PROCESS

(a) **Pre-Approval:**

- o All expenses must receive pre-approval from the President for members of the Board of Directors or the Executive Director for staff or others.

(b) Documentation:

- o Expense claims must be submitted with original, itemized receipts and a completed expense reimbursement form within 30 days of the expense being incurred.
- o To be eligible for reimbursement:
 - expenses claimed must be for expenditures actually made, or kilometers actually driven;
 - receipts for all expenditures of \$10.00 or greater must be provided; and
 - expense claims must be submitted to NACC staff quarterly and within a reasonable period of time.
- o Note: All staff, directors and others must use and submit a signed NACC Expense Claim Form.

(c) Approval Authority:

Expenses will be reviewed and approved by following authority:

PARTY SEEKING EXPENSE REIMBURSEMENT:	REVIEW AND APPROVAL AUTHORITY BY:
(i) Employees or Volunteers:	Executive Director or staff person designated by ED
(ii) Executive Director:	President
(iii) President	Treasurer
(iv) Board Members:	President
(v) AGM Delegates:	President

(d) Payment:

Approved reimbursements will be processed and paid by cheque or electronic funds transfer

(e) Eligibility Determination:

Any person may seek advice from the President or Executive Director regarding eligibility for reimbursement before an expense is incurred or an expense claim is submitted.

9. AUDIT

All payments made to Directors for meeting fees and expenses and travel time are subject to internal or external audit or audit by the funders.

10. ANNUAL DISCLOSURE

The total expenses will be reported in the NACC's annual report.

11. POLICY GOVERNANCE

(a) Policy Implementation

This Expense Policy shall become immediately effective and replaces and supersedes previous Board Policy 2-41 upon its approval by the Board.

(b) Compliance

All staff, directors and any others seeking reimbursement of expenses shall:

- comply with the principles in this Board Remuneration Policy;
- if unclear about how to deal with remuneration, ask for advice from the President or Executive Director; and
- report any actual or potential breach of the Board Remuneration Policy to the President or Executive Director as they become aware of it.

(c) Review Cycle

The Board shall review this Policy every third year from the date of its approval or within 12 months of any material change in circumstances.

APPENDIX A - TRAVEL POLICY

1. Scope

This Travel Policy applies to all expenditures made by or on behalf of the NACC for travel and accommodation that any individual seeks to be reimbursed by the NACC for Expenses. All terms used in this Travel Policy have the same meaning as they have in the Expense Policy. In the event of any inconsistency between the provisions of this Travel Policy and the provisions of the Expense Policy, the provisions of the Expense Policy shall prevail.

Note Appendix B also applies to Travel and Expenses for attendance at the Association Annual General Conference.

2. Approval

All expenditures for travel and accommodation must be:

- (a) reasonable;
- (b) in compliance with this Travel Policy or Appendix B in the case of the NACC Annual General Conference; and
- (c) either:
 - (i) set out in or authorized pursuant to the NACC Expense Policy, or
 - (ii) pre-approved by NACC Executive Director or President of their respective designates in writing.

3. Connection with Services

All travel and accommodation expenses must be incurred:

- (a) in connection with performance activities in direct support of NACC; and
- (b) in connection with travel of at least 100 kilometres from the location where the individual traveling either resides or normally works.

4. Specific Arrangements

(a) Air

All airline travel shall be booked and taken as follows:

- make reservations as early as possible to take advantage of advance purchase discounts.
- use economy class only, and the lowest logical economy airfare.
- wherever possible, use any NACC preferred carrier and negotiated special rates with specific airlines.

Cancellation fees for cancelled travel shall not qualify as an Expense unless authorized or directed in writing in advance by the Customer. This should be kept in mind when selecting the class of airfare.

(b) Car Rental

Individuals seeking reimbursement for car rentals are encouraged to use any NACC preferred car rental suppliers and discounts (if applicable) and make reservations as early as possible to take advantage of advance purchase discounts and accept both LDW and liability insurance when renting a vehicle.

(c) **Accommodation**

Individuals seeking reimbursement of accommodation are encouraged to use any NACC preferred hotel discounts (if applicable) and make reservations as early as possible to take advantage of advance purchase discounts and subject to the following limits unless otherwise approved by the President or Executive:

No more than \$175.00 per night for hotel; or \$60.00 per night for private accommodation.

(d) **Meals**

Expenses for meals will be reimbursed for the lesser of the **actual** meal expenses, and the total daily meal allowance outlined below. **Note different rates apply under Appendix B for attending the NACC Annual General Conference.**

	<u>CDN \$</u>
Breakfast	\$15.00
Lunch	\$20.00
Dinner	\$30.00
Total Daily Meal Allowance	\$65.00

5. Reimbursement Procedures

All of Expenses in excess of \$10.00 each shall be supported by itemized receipts and invoices, which shall be provided with receipts for the Expenses. **It is not expected that incidentals should exceed \$5.00/day.**

6. Examples of Reimbursable and Non-Reimbursable Expenses

(a) Reimbursable Expenses

The following expenditures may qualify as Expenses if they otherwise comply with the Agreement and this Travel Policy:

- air freight for business purposes
- business office expenses (fax, copy services, etc.)
- business phone calls
- currency conversion fees
- faxes
- fees for cancelled airline tickets (if directed or approved in advance in writing by the Executive Director or President)
- food and beverages
- ground transportation
- overnight delivery/postage
- parking
- personal car kilometres
- room service charges
- seminar fees
- taxis
- tips
- tolls

(b) Non-Reimbursable Expenses

The following expenditures do not qualify as Expenses:

- airline club membership dues
- airline lounge fees (whether annual or one-time)
- annual fees for personal credit cards
- ATM cash advance fees
- babysitting
- barbers and hairdressers
- car washes
- clothing (i.e. socks, pantyhose)
- corporate card delinquency fees
- excess baggage charges, unless extenuating circumstances apply
- expenses for travel companions/family members/spouse
- expenses related to vacation or personal days while on a business trip
- golf fees
- gum or candy
- health club facilities, saunas, massages
- in-flight entertainment, telecommunication or internet charges
- loss/theft of cash advance money or company-paid airline tickets
- loss/theft of personal funds or property
- lost baggage
- luggage and briefcases
- laundry/dry cleaning/suit pressing
- books, magazines or newspapers
- medical bills incurred during domestic travel
- non-compulsory insurance coverage
- “no-show” charges for hotel or car services
- optional travel or baggage insurance
- parking or traffic tickets
- personal travel or accident insurance
- personal entertainment, including sports events
- personal property insurance
- personal telegrams
- personal telephone calls (in excess)
- personal toiletries
- pet care
- repairs due to accidents
- routine maintenance/tune-ups
- shoeshine
- souvenirs/personal gifts
- tobacco products
- toiletries, such as toothpaste, toothbrush, etc.

7. Questions

Any questions should be addressed by the Executive Director, President or Treasurer (where provided for in the Policy).

APPENDIX B

SPECIFIC TRAVEL POLICY FOR NORTHERN ASSOCIATION OF COMMUNITY COUNCILS INC. ANNUAL GENERAL CONFERENCE & TRADESHOW ATTENDEES

APPROVED DELGATE ATTENDEES

- **Delegate Definition** – an elected official / CAO appointed by Community Council Resolution.
- NACC will reimburse eligible costs for two (2) delegates.
- NACC will reimburse eligible costs for one (1) contact person from each contact community.
- All councils must provide a signed resolution from their Community Council stating who the registered delegates are that will be attending the Annual General Conference. Registrations will be cancelled if the NACC office doesn't receive this resolution by 2 weeks prior to the event.

HOTEL ROOMS

- Delegates – NACC will cover cost of one hotel room.
- If **more than one** room is required, costs are to be covered by the Community Council and not the NACC.
***** There are no exceptions to a second room request to be paid for by NACC *****

***** NOTE *****

COMMUNITIES ARE ALSO RESPONSIBLE FOR:

- (1) **ANY HOTEL COSTS OVER AND ABOVE THE 4-NIGHT MAXIMUM; AND**
- (2) **ANY NO-SHOW CHARGES**

- Each Community must notify the NACC office by 2 weeks prior to event if there is a need to cancel a reservation or make changes. If travel must be cancelled, it is the delegate attendees' responsibility to cancel their reservations and avoid any penalties if possible. The delegate attendee shall be responsible for penalties / "no show charges" if the reservation is not properly cancelled unless it can be demonstrated that the cause of the charge was out of the control of the delegate attendee.

PRIVATE ACCOMMODATION

- NACC will cover private accommodations for up to two delegates for each night stayed at \$45.00 per night up to a maximum of 4 nights total. This includes one night before the Annual General Conference begins (Monday) and one night after the Annual General Conference ends (Thursday night).

MILEAGE

- Round trip mileage from the Community to the Annual General Conference venue will be eligible to be reimbursed for one delegate from each Community (can be split amongst delegates if required and noted on the expense claim form).
- Reimbursement of mileage will be paid in accordance with the prevailing MNR or CRA rate, whichever is lower.

AIRFARE (FOR FLY IN COMMUNITIES ONLY)

- If required, round trip airfare will be paid by NACC for no more than two delegates (must be organized in advance with the NACC office for direct payment of flight).
- If required, round trip airfare is to be paid by NACC for one contact person, per contact community (must be organized in advance with NACC office for direct payment of flight).

TRAIN

- Train costs will be covered if needed to the closest destination point by air, bus or vehicle for up to two delegates.
- Train costs will be covered if needed to the closest destination point for air, bus or vehicle for one contact person, per contact community.

MEALS

- Lunch will be provided at the conference. Authorized delegates will be reimbursed the lesser of the following, or actual expenses (supported by receipts):

	<u>Conference Days</u>	<u>Travel Days</u>
	<u>CDN \$</u>	<u>Per diem</u>
Breakfast	\$ 9.40	-
Lunch	\$ 0.00	-
Dinner	\$21.00	-
Total Daily Meal Allowance	\$30.40	\$13.40

EXPENSE CLAIM FORMS

- Expense claim forms must be filled out and sent to NACC by fax/email after the Annual General Conference for approval. Expenses submitted should be based on actual attendance during the three days. Any receipts (for bus, train, airfare, meals) must be included with the signed expense claim submitted to the NACC office.

CASH ASSISTANCE

- If cash assistance is needed, any requests should be arranged with the NACC in advance.

ADDITIONAL CONFERENCE RULES AND GENERAL INFORMATION

1. **Only the hotel room and taxes** will be covered by NACC as per the contract with the hotel. All other hotel expenses incurred are the responsibility of the Community delegate(s).
2. Please sign in with the hotel front desk to confirm your occupancy of the room before midnight on the day of arrival, or your room will be cancelled. **All rooms are non-smoking**; if you do smoke in the room there is a minimum \$250.00 charge which is the responsibility of the guest/council to pay. Please smoke only in the designated smoking areas outside of the hotel.
3. NACC assumes no responsibility for lost or stolen items. Delegates wishing to store valuables are encouraged to use the hotel security services.
4. Any additional purchases from the hotel such as video games, phone usage, movies, towels, etc. will be the responsibility of the guests/council.
5. When speaking into the microphone, please state your name and the community that you reside in (every time) as this is crucial for recording/minute-taking purposes.
6. Delegates will be allowed up to a 3-minute interval when addressing the floor. This should allow all delegates the chance to voice their concerns. Delegates are urged to respect the time allotment.
7. Please keep coffee breaks and lunch breaks to specified times in the designated areas.
8. Please make sure that all cellular phones are turned to silent mode during general assembly, regional meetings and breakout sessions.

***** NACC IS EXPECTING REGISTRANTS TO PARTICIPATE IN ALL THE PRESENTATIONS / MEETINGS. SIGN-INS ARE REQUIRED FOR BOTH MORNING AND AFTERNOON SESSIONS. IF FULL PARTICIPATION IS NOT MADE, THE AMOUNT OF REIMBURSEMENT WILL BE ADJUSTED IN ACCORDANCE WITH YOUR ATTENDANCE *****