



FINANCIAL SERVICES MANUAL

Business Expenses and Reimbursement		PROCEDURE # FN 13.00	
APPROVED BY: Executive Director		APPROVAL DATE:	October 2021
CROSS REFERENCE: (if applicable)	Policy FN 13.00	REVISION DATE:	Sept 2023
		REVIEW DATE:	Oct 2024

1.0 PROCEDURE

3.0 APPLICATION

The Society will not reimburse expenses which do not comply with this Procedure and its respective Policy.

Non-Reimbursable Expenses

Expenses of a personal nature will not be reimbursed. Such expenses include but are not limited to expenses for:

- Recreational purposes, except when incurred in connection with providing necessary services to clients;
- Personal items;
- Traffic and parking violations;
- Social events that do not constitute hospitality;
- Alcoholic drinks, unless part of hospitality

Consultants and Other Contractors

In no circumstances can hospitality, incidental or food expenses be considered allowable expenses for consultants and contractors under the policy or in any contract between the Society and a consultant or contractor.

Reimbursable Expenses

Receipts

Itemized receipts (paper, electronic or scanned format) must be submitted with all expense claims in accordance with the Society's submission timelines, outlined below. Credit card slips by themselves are not sufficient to support a claim for reimbursement.



In the event of missing receipts an exception may be made at the discretion of the staff's supervisor and only with appropriate documentation from the claimant that a receipt has been misplaced.

Supporting documentation must be attached to the expense reimbursement forms and will be retained for the same time period as all Society accounts payable records.

Authorization & Approvals

All staff must obtain all appropriate approvals before incurring expenses. Supervisors having responsibility for approving expense claims are responsible for monitoring compliance with this procedure. Expense approval limits are as defined below.

Approvers must be familiar with this policy/procedure, will review claim documentation and support for completeness and reasonableness, and will satisfy themselves each claim is work related and follows this policy. Approvers may not approve their own claims. By approving a claim, Approvers acknowledge fulfillment of their responsibility.

Spending shall be in accordance with the approval levels set out below.

Commitment Authority Amount	Approval Authority
\$0 to \$500	Worker
\$0 to \$1,000	Coordinator/Supervisor
\$0 to \$10,000	Manager
\$0 to \$50,000	Director
\$0 to \$99,999	Executive Director
\$100,000 or more	Board of Directors*

*where the Board of Directors has already approved an expense over \$100,000 in the annual budget, it is not necessary for the Board to approve the expense again at the time of purchase.

The Board President will approve the reimbursement of expenses for the Executive Director.

The finance department will test verify manual claim calculations, review supporting documentation for sufficiency, and may make inquiries to support claim processing. The finance department will post claim expenses to the appropriate ledger accounts and oversee payments of approved claims.

Guidance on Exceptions

Requests for reimbursements should not be rejected solely because they arose from mistakes or misinterpretations of the requirements of this policy. Decisions whether to approve exceptional reimbursements must be reviewed on a case-by-case basis and approved by a Manager/Director. A decision to make an exception to a claim will be guided by the following principles:



Children's Aid Society

N I P I S S I N G A N D P A R R Y S O U N D

- Trust (use discretion and latitude to act in a fair and reasonable manner)
- Flexibility (management decisions respect the duty to accommodate, respond to a persons' needs and interests and to consider unforeseen circumstances)
- Stewardship (ensure consistent, fair and equitable application of this policy giving consideration to all circumstances while maintaining the shared responsibility of wise and prudent use of agency resources)

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.

When a Manager/Director decides to exercise managerial discretion in making an exception and in order to ensure a proper record for audit purposes, the rationale for the exception must be documented and accompany the expense claim.

Client expenses

Society staff shall ensure that clients have exhausted other funding sources, as appropriate, before initiating a purchase for emergency personal needs.

The staff shall track the number of occurrences used by each client in the finance section of CPIN to monitor the number of requests by client.

Receipts are required for personal needs purchases. If the client makes the purchase themselves the staff is required to obtain the receipts from the client. If the receipts are not provided, this may impact future opportunities for clients to obtain financial assistance from the Society. The Society staff is required to inform the client that receipts must be submitted to verify the purchase.

In special circumstances (celebratory event, emergency, removal of children, hospital wait) workers may purchase meals for a client with prior approval from their supervisor. Each expense claim must be substantiated with a detailed receipt, client's name or case number, and the rationale or purpose for supplying the client with a meal. In these special circumstances, with prior approval from a supervisor, a worker may also claim a personal expense for a meal eaten with a client. The expense may not exceed the meal allowance amounts set out in the Collective Agreement and a receipt and explanation must be provided with the expense claim.

Hospitality

Hospitality will not be offered solely for the benefit of employees, resource providers, volunteers or board members in accordance with the [BPS Expense Directive](#). Hospitality, where offered, must be modest and appropriate and must be approved by the Executive Director or on Board direction. For greater clarity, the Society may provide meals to employees who contribute their lunch period while engaged in training or providing service to the Society and this shall not be considered hospitality



Children's Aid Society

N I P I S S I N G A N D P A R R Y S O U N D

Hospitality should be work related, extended in an economical, consistent and appropriate manner that is balanced against the type and number of guests attending, the business purpose to be achieved, efficiency of operations and health and safety.

The conditions under which hospitality will be extended on behalf of the Society include, but are not limited to:

- Meetings with external business associates/contacts to further the Society's goals and mission;
- Public opening and ceremonies;
- Hosting visitors to Ontario, Canada, and members of national or international organizations with children's interests/affiliations.
- Recognition events for clients, foster parents and volunteers; and
- Public relation events.

Expenses that do not fit the definition of hospitality will not be reimbursed, such as office social events, retirement parties and holiday lunches.

Hospitality expenditures on alcohol should be avoided unless in exceptional circumstances with advance approval by the Executive Director. When alcohol is provided, food should also be made available.

Regular Meeting

The following events will not be eligible for reimbursement:

- Regular staff and/or committee meetings.
- Training at the agency; and/or
- Any meeting that only includes internal staff.

Social events

Team meetings, meals or events where the sole purpose is to socialize are not eligible for reimbursement. These events may be covered by the employee-funded social committee.

Submission Timelines

Staff must prepare all expense claims to submit to the finance department, ensuring all supporting documents are attached along with all necessary signatures to authenticate it. All expense claims must be approved and submitted to the Finance Department by the end of the calendar month, following the month in which the expense was incurred (i.e. May claims are to be submitted by June 30th or the Friday prior to the 30th if the date falls on a weekend)



Expenses not submitted within the required time frame are not eligible for reimbursement without a written explanation. Approval will be required from, and be at the discretion of, Senior Management.

The Society assumes no obligation to reimburse expenses that do not comply with this policy. In the event of an overpayment of expense claims, such overpayment is deemed a debt owing to the Society and will be recovered

2.0 REVISION HISTORY

Policy Number	Date	Revised/Reviewed By	Description of Revision
F-2-40	January 2008		Original
F-2-40	February 2012		Revision
FN 3.10	Sept 2023		Revised – Procedure No., Format, Content
FN 13.00	Oct 2024		Update and re-number



Appendix A

Employee Meal Allowance from Collective Agreement

When an employee is required to work over thirty (30) kilometres from his home office location, expenses for meals shall be paid by the Employer at the following rates:

Breakfast	\$10.00
Lunch	\$13.50
Dinner	\$22.00

Claims for all meals shall be accompanied by a receipt. Meals above this amount will be paid at the Employer's discretion.