



**FINANCIAL SERVICES MANUAL**

<b>Section:</b>	1.0 General Financial Policies
<b>Name:</b>	<i><b>Business Expenses and Reimbursements</b></i>
<b>Number:</b>	FN 1.7
<b>Approval:</b>	DRAFT - Currently being reviewed by Board of Directors

**POLICY STATEMENT**

The **Children's Aid Society of the District of Nipissing and Parry Sound (the "Society")** is a Broader Public Sector (BPS) organization and, as such, has established rules regarding allowable expenses that are consistent with legislative requirements. The Society recognizes that, in the course of fulfilling their responsibilities, employees, board members, resource providers, and volunteers may incur out-of-pocket expenses. The Society will reimburse individuals for reasonable expenditures that directly support a legitimate Society business objective.

This policy is guided by the principles of accountability, transparency, value for money, and fairness. Expenses that do not comply with the provisions of this policy and its accompanying procedures will not be reimbursed.

<b>Supporting Documents</b>	<b>Document Link</b>
Forms	
Manuals	
Protocols	

**PROCEDURE**

**Non-Reimbursable Expenses**

The Society will not reimburse expenses of a personal nature, including recreational activities unrelated to client service, personal items, traffic or parking violations, or social

events that do not constitute hospitality. Alcoholic beverages are not reimbursable unless specifically incurred as part of approved hospitality.

### **Consultants and Other Contractors**

Hospitality, incidental, or food-related expenses are not considered allowable for consultants or contractors, either under this policy or through contractual agreements with the Society

### **Receipts and Documentation**

All expense claims must be supported by itemized receipts, provided in paper, electronic, or scanned format. Credit card slips alone are not sufficient documentation. If a receipt is missing, an exception may be granted at the discretion of the claimant's supervisor, provided appropriate written documentation is supplied. All supporting documentation must be submitted with the expense claim and will be retained in accordance with the Society's record retention practices.

### **Authorization & Approvals**

Employees must obtain appropriate approval before incurring expenses. Supervisors are responsible for reviewing and approving claims in accordance with established approval limits, ensuring compliance with this policy. Approvers must review documentation carefully to confirm completeness, accuracy, and reasonableness. Approvers may not approve their own expenses, and by approving a claim, they assume responsibility for its validity.

Spending authority is delegated as follows:

<b>Commitment Authority Amount</b>	<b>Approval Authority</b>
\$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 is responsible for approving the reimbursement of expenses incurred by the Executive Director.

The Finance Department is responsible for verifying calculations, reviewing supporting documentation, processing approved claims, and ensuring expenses are recorded in the appropriate ledger accounts.

### **Submission Timelines**

Expense claims must be completed and submitted with all required documentation and signatures to the Finance Department no later than the end of the calendar month following the month in which the expense was incurred. For example, expenses incurred in May must be submitted by June 30, or the preceding Friday if the 30th falls on a weekend.

Claims submitted after the deadline are not eligible for reimbursement unless accompanied by a written explanation and approved by Senior Management. The Society is under no obligation to reimburse expenses that do not comply with this policy. Overpayments made through the expense reimbursement process will be considered a debt to the Society and must be repaid.