



FIN-30-G Reimbursement of Expenses – Governing Policy

Policy Approved By: Board of Directors

Date: March 30, 2007

Updated: February 28, 2019

1. Policy Purpose

This policy sets the requirements and practices for the reimbursement of amounts incurred by employees, contractors, volunteers and others when performing duties and services for the Society.

2. Stewardship

This policy is developed and administered by the Board of Directors.

3. Definitions

In this policy, word and expressions have the following meanings:

1. "Board" means the Board of Directors of Children's Aid Society of Hamilton.
2. "Society" means the Children's Aid Society of Hamilton.
3. "E.D." means the Executive Director of the Children's Aid Society of Hamilton.

4. Policy

The Society will reimburse employees, contractors, volunteers and others for legitimate and reasonable expenses incurred by them while discharging their duties on behalf of the Society. Reimbursable expenses are limited to those items which are related to costs incurred when conducting activities that are for the fulfillment of the mandate of the Society. At no time is a person or entity claiming reimbursement to include any charges of a personal nature.

Reimbursable expenses shall include mileage, travel costs, accommodation, meals, and gratuities. Any other items will only be reimbursed if there is an explicit approval by the E.D.

The Society will set allowances for specific items such as mileage and meals, and limits for certain types of charges. The limits will consider the amount established by the Government of Ontario for its employees and contractors when conducting Ministry business.

At no time are Society employees, contractors, volunteers and others to claim amounts in excess of the limits as established by the Society.

5. Effect on Prior Policies

The effective date of this policy is March 30, 2007. Any prior policies regarding reimbursable expenses and other matters dealt with in this policy are hereby superseded. This policy shall have no effect on expenses incurred prior to the date this Policy is approved.

6. Authorities

Refer to the separate Governing Policy for FIN-05-G Authorities for Obligation and Payments – Governing Policy.

7. Governance Responsibility for Oversight

The responsibility of the Board of Directors with respect to this Governing Policy is:

- Ensure the Board is fully aware and understands the expense reimbursement activities by reviewing and updating this policy as required.
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- Deal with any breaches to this policy including termination of individuals.
- Make reasonable enquiries to gain assurance that reimbursement of expenses are only for the benefit of the Society.

8. Management Responsibilities

Management is expected to develop the necessary management level policies and procedures to provide for full compliance with this policy. Such management level policy is to include but not be limited to:

- Reimbursement of Expenses When on Society Business, including the setting of specified amounts for allowances and limits - see FIN-31 Reimbursement for Expenses – Managing Policy
- Policies for credit card management – see FIN-35 Society Credit Cards