

## **OACAS Expense Policies and Procedures**

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## Purpose

This policy sets out guidelines and principles for the reimbursement of business-related expenses, including travel, meal and hospitality expenses, to ensure consistency in application and compliance with the [Broader Public Sector Expenses \(BPS\) Directive](#).

## Scope

This policy applies to any person in the organization making an expense claim, including the following:

- Employees
- Volunteers
- Employment Agency staff
- Consultants and Contractors engaged by OACAS

Board members refer to the Board Expenses policy within Manual – Human Resources and Board Governance, which is compliant with the BPS Directive.

## Principles & Values

- Accountability - OACAS is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses must support the business objectives of OACAS.
- Transparency – OACAS' transactions are transparent to all stakeholders. The guidelines for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood and available to the public on the OACAS website.
- Value for Money - Public funds utilized by OACAS are used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.
- Integrity – Exercising good judgement, ethically and with integrity, as part of public trust.
- Equity - Is clear, understandable and consistently applied.

# Responsibilities

## Claimants

1. Claimants will obtain all appropriate approvals, per AAS in [OACAS Procurement Policy Nov 2024 Final.pdf](#) before incurring any expenses. Where these are incurred as a regular part of job duties, the supervisor may pre-approve particular expenses as part of employment (e.g. you travel frequently to remote areas where groceries are more practical to purchase. The Supervisor may pre-approve and document this regular expense so that approval is not needed each time).
2. Complete claim form, including Receipts and Supporting Information as noted in the section below.
3. Work with the project manager, admin or program coordinator to obtain Account Codes for expenses to be claimed.
4. Submit completed Expense Claim form for approval by all Managers responsible for the Account Codes included on the form.
5. Submit claims within the timeframe specified in this policy. Refer to the Time Limit for Claims section of this policy.
6. Submit any claims for expenses before leaving employment with OACAS.
7. Follow guidance in the OACAS Travel Policy for travel approvals and cancellations.

## Approvers

Approvers, for the purposes of approving any expenses, have financial delegation of authority and are governed by this policy.

Approvers are required to:

1. Review and approve claims only for expenses they authorized to approve, that were necessarily incurred in the performance of organizational business and that include all appropriate documentation.
2. If expenses are submitted to finance for payment and are not compliant with this policy, the claim will be returned to the approver for correction.
3. Ensure that travel arrangements are consistent with OACAS Travel Policy requirements.
4. Ensure that correct Account Codes have been provided, that the costs are within budget and that you are the authorized approver for the expense being claimed.

5. Ensure that appropriate documents and receipts are provided to support expense claims and that documents are consistent with each other (ex. Mileage amount matches Google Map provided).
6. Approvers may exercise managerial discretion with some degree of flexibility but there is never 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 should consider whether the request is:
  - Able to stand up to scrutiny by auditors, OACAS members and the public
  - Properly explained and documented
  - Fair and equitable
  - Reasonable
  - Appropriate
7. Approvers are accountable for their decisions, which must be:
  - Subject to good judgement and knowledge of the situation
  - Exercised in appropriate circumstances
  - Compliant with the principles and mandatory requirements of the BPS Directive
8. In the case where individuals are temporarily acting in positions with approval authority, they may exercise full authority of the position provided that they do not approve their own travel expenses.

## Finance

1. Support and train managers in the approval of claims, including the review of claims for accuracy, where necessary.
2. Conduct independent audits on cross-department samples for the purposes of confirming that employee expense claims are compliant with this policy and the Broader Public Sector Expenses Directive.
3. Return claims to approvers for correction if they are not consistent with this policy.
4. Issue expense claim payments and recover overpayments, when required.
5. Retain expense claim records in the same format and for the same time period as all OACAS accounts payable claims.

# Covered Expenses

## Travel

See the OACAS Travel Policies and Procedures for details on staff business travel expenses.

## Hospitality

Hospitality is the provision of food, beverage, accommodation, transportation and other amenities, at OACAS' expense, for people who are not employed with OACAS or other designated BPS organizations (such as CASs).

- Hospitality is only applicable for functions that include non-staff, non-BPS attendees.
- Hospitality may be extended in an economical and consistent manner when it can facilitate OACAS business and it is necessary as a matter of courtesy or protocol. Expenses are reimbursable for both the employee and the guest(s).
- Prior written approval by the CEO is required for hospitality events where alcohol will be served. Alcohol should be provided in a responsible manner (e.g. with food) and preference should be given to wine, beer and spirits produced in Ontario.
- Tobacco purchased for use in a ceremony at an indigenous event (usually natural tobacco) may be permitted for reimbursement.
- Hospitality may be extended on behalf of OACAS when:
  - Engaging in discussion of official matters, or sponsoring formal conferences with representatives from CASs or other organizations
  - Honouring distinguished people for exceptional public service that furthers the vision and mission of OACAS
  - Conducting prestigious business-related ceremonies
  - Hosting other events that further the mission and vision of OACAS
- Minimize costs where possible, taking into consideration the guest's status, the size of the event and the intended business purpose
- All expenses must be documented and include original itemized receipts

## Business Meetings

- Catering or allowable expenses (e.g. refreshments or food) will be reimbursed for onsite or offsite business meetings with individuals, including those who are employed at other designated BPS organizations, and events that include staff and/or OACAS Board Members.

Alcohol cannot be claimed and will not be reimbursed.

- Any decisions about expenses should be made with due consideration for prudent and responsible use of money, in an economical and consistent manner. Minimize costs where possible, taking into consideration the size of the meeting/event and the intended business purpose.
- Examples of permitted business meetings and events include:
  - Staff development or training where external attendees are participating
  - Board, Board Committee or sector governance table meetings
  - Internal or external business meetings between staff and Board Members (e.g. onsite or offsite working business meals)
  - Internal or external business meetings between staff and/or board members with member agency representatives, stakeholders or any other business interests. (e.g. onsite or offsite working business meals)

Food and refreshments for routine business meetings which only include internal staff (e.g. team meetings) are not permitted.

## Contractors and Consultants

- Consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses.
- Reimbursement for allowable expenses (e.g. travel) can be claimed only when the contract explicitly allows for it.

## Disability Accommodation

OACAS is committed to a work environment that is inclusive and barrier free. Accommodation will be provided in accordance with the Ontario Human Rights Code. Employees with a disability are required to make accommodation requests known in advance by contacting the Human Resources Department to discuss arrangements for reasonable and appropriate accommodation. Expense claims will be permitted for accommodation devices as approved by Human Resources.

## Other Reasonable Expenses

OACAS recognizes that employees may incur other expenses when conducting OACAS business which are not described above. Some examples are:

- Supplies for training sessions (under \$25 may be purchased on an employee's corporate credit card. Over \$25 must be ordered directly through OACAS).

- Reasonable gifts may be offered when circumstances necessitate, or when culturally or morally appropriate, provided prior approval is obtained from a manager.
- A gift or acknowledgement for a significant event or occurrence with a member, stakeholder, organization, OACAS board member or individual.
- Offsite emergency needs, where purchased item is needed to complete task.
- Postage, courier

Any decisions about expenses should be made with due consideration for prudent and responsible use of money, in an economical and consistent manner. Minimize costs where possible, taking into consideration the intended business purpose.

OACAS agrees to reimburse reasonable expenses incurred during the course of OACAS business, providing it is aligned with the principles and values of this policy. These expenses must be pre- approved, unless not possible.

Expenses must be claimed using the OACAS Expense Claim form following the guidelines within this policy.

## Receipts and Supporting Information

- Receipts are not needed for:
  - Meal Allowance Claims for staff meals
  - Mileage claims for staff travel
- Original, itemized receipts are required for all other expense claims. The receipt must show details such as date, taxes etc. Credit card and debit card slips by themselves are not sufficient to support a claim for reimbursement.
- If there is not an itemized receipt, such as for Parking expenses where receipts are not provided or if a receipt has been lost, then submit a written explanation to provide the approver with adequate information for decision-making: explain why the receipt is unavailable and describe items and expenses.
- Claims for Mileage for staff travel must include
  - Summary of the trip calculation (e.g. Google maps).
- Claims for Hospitality expenses must include event details such as:
  - Purpose, date and location
  - Type of hospitality (e.g. dinner, reception, etc.)
  - Attendees (listed by name and organization)
  - Appropriate prior approvals
- Claims for Business Meetings must include:
  - Purpose, date and location
  - Number of people attending

## Time Limit for Claims

Target having expense claims submitted and approved **within 4 business days of the last day of the month the expense was incurred**, so the claims will be included in monthly reporting. This is very important for quarter end (June, September, December, March).

## Expense Claim Form and Process

1. Complete a Staff Expense Claim Form for all expenses incurred in the previous month.
  - a. Complete the Mileage table for travel using your personal vehicle. Attach a pdf or screenshot of the Google Maps trip calculation summary for each trip (not directions).
  - b. Complete the Meals table for any personal staff meal expenses incurred when on OACAS business, at least 24 km away from the office area over a normal meal period.

- c. Complete the Other Expenses – Receipt Included table for all other expenses. Attach all receipts or an explanation for the receipt absence.
2. Work with department or project manager or delegate/Admin to identify correct Account Code-Cost Center-Program Activity values to include for each expense.
3. Include your own name as the Claimant and name all Managers responsible for the Account Codes included on the claim.
4. Submit the completed Expense Claim form for approval through DocuSign by claimant and all named approvers.