

General Expenses

Author:	Betty Yam, Chief Financial Officer	Approval Date:	August 2, 2022
Issued By:	Finance & Administration	Effective Date:	March 5, 2020
Approved By:	Betty Yam, Chief Financial Officer	Next Review Date:	August 1, 2024

1) POLICY

This policy is intended to provide guidelines and procedures related to admissible expenses to be submitted by the Association staff. It helps to ensure staff proper submission and compliance of business-related expenses.

Community Living Toronto (CLTO) will pay, or reimburse an employee, for expenses that are:

- Related to the business of CLTO
- Modest and appropriate in accordance with approved budget amounts
- A balance between economy and efficiency of operations and ensure a healthy and safe workplace
- Supported by original receipts and supporting documentation, and
- Authorized in accordance with the policies of CLTO.

All business-related expenses, reimbursement of expenses, including hospitality and travel are subject to internal and external audit. Any reimbursed expense that is not compliant with this policy must be repaid by the employee.

Requests for expense and mileage reimbursement will be submitted by the employee once a month through the Expense Management System (EMS) along with scanned copy/image of the receipts and must be authorized by the immediate supervisor who will approve the request only if the criteria in this policy have been met.

Hospitality: Hospitality should be extended as economically as possible.

Alcohol: As a rule, alcoholic beverages will not be paid for by CLTO. Generally, if a CLTO Pcard is used to pay for alcohol, the staff member will be required to reimburse CLTO for the alcohol purchase. In exceptional circumstances, it will be charged to Department #923, the non-ministry funded cost center with the approval of the Chief Financial Officer (CFO).

Cash advance: Cash advances are not permitted under any circumstances.

Flowers: Flowers may be sent in the event of a serious illness of staff or the death of an immediate family member (below) of a CLTO staff, volunteer or member. The maximum amount spent on flowers should not exceed \$100.

- Spouse including common-law spouse and same-sex partner
- Parent including step-parent and legal guardian
- Child including step-child
- Sibling, including step-brother/sister

Recognition/Appreciation: Expenses related to retirement events are outlined in the Transition to Retirement – Employee Pension Plan policy.

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Membership fees: Professional membership fees of staff will be reimbursed if membership in an organization is a job requirement, and/or is beneficial to CLTO or is a requirement of the Collective Agreement. A CLTO or individual staff membership in another organization will be recommended by the appropriate Director for final approval by the Executive Office, that monitors the budget specifically for this purpose.

Parking: Parking allocated to a specific staff and paid for by CLTO is considered a taxable benefit and will appear as such on the staff's annual T4. In some cases, one parking space may be allocated to a department and the appropriate Director will determine how the space will be shared. With the exceptions of these shared spaces, parking allocations are not transferable. Other parking costs incurred while on CLTO business, will be reimbursed through EMS.

Tickets: Tickets related to parking or traffic violations will not be reimbursed and cannot be paid by Pcard. Under special circumstances, the immediate supervisor may propose that the expense is reimbursed through Department #923. Reimbursement will be subject to approval from the Director and the CFO.

Department #923: Expenses inadmissible for ministry funding should be charged to department #923. This may include expenses associated with hospitality and staff recognition/appreciation. All expenses charged to Department #923 are subject to approval by the CFO on a case-by-case basis.

2) SCOPE

All CLTO employees and volunteers/Board members who incur expenses related to CLTO business.

3) DEFINITIONS

Receipts include:

- Bills/invoices and payment proofs with supporting documents, where necessary
- Original receipts with supporting documents, where necessary
- Missing Receipt Affidavit with supporting documents

Hospitality includes: providing food, beverages, accommodation, transportation and other amenities necessary in the course of conducting CLTO business. Hospitality may also include staff recognition and/or appreciation organized through special events.

4) RESPONSIBILITIES

Person(s) responsible	Action
Staff	Ensure that all submitted expenses through EMS are backed up by original receipts and supporting documentation.
Immediate Supervisor	Approve the expenses and ensure compliance with the policy.
CFO	Approve applicable expenses to be charged to Department#923.

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Person(s) responsible	Action
Director	Approve parking/traffic violation tickets reimbursements.
Finance Department	Conduct random audits for compliance and internal control purposes. Any non-compliance with the policy will be reported to the appropriate manager for follow-up.

5) DOCUMENT ACCOUNTABILITY

The Chief Financial Officer is accountable for creating and maintaining the policy. The Finance Department is accountable to ensure compliance with the policy and associated training on the policy.

6) RELATED FORMS & TOOLS

Associated Policies

- 04-14-02 Signing Authority
- 04-14-06 Purchasing Cards
- 08-06-01 Transition to Retirement – Employee Pension Plan

7) REVISION HISTORY

Version #	Date of Revision	Person Revising (Name & Position)	Description of Change
Issued	June 5, 1990		
2	March 5, 2020	Betty Yam, Chief Financial Officer	Update to reflect current practice
	August 2, 2024	Betty Yam, Chief Financial Officer	Minor updates and policy put into new policy template