Expense Reimbursement Policy

Revision 1

Purpose: From time to time, employees/members may make purchases or incur expenses on behalf of Good Shepherd. This Policy describes the process of seeking reimbursement of these expenses, as well as the steps required for their approval and payment.

Responsibility: Employees/members are expected to act responsibly and exercise prudent judgment when incurring and submitting expenses. Employees/members must agree to comply with this Policy before expenses are incurred. Those submitting expenses that are not in compliance with this Policy risk delayed, partial, or forfeited reimbursement.

Policy:

All resources received by a charity must, by law, be only expended on activities the charity carries on itself, in pursuit of its charitable purposes.

It is Good Shepherd's policy to reimburse employees/members for ordinary, necessary, and reasonable expenses directly related to the activities of the Church.

Documentation

1. All expenses must be submitted with the original purchase invoice, accompanied by a completed Expense Recovery form. The person who incurred the expense must complete this form, indicating the total amount of the purchase, a description of the purchase and its purpose, and it must be signed and dated. Requests for reimbursement lacking complete information will be returned to the requesting employee/member.
2. While original invoices are required for all expenses, requests for exceptions to this Policy should document extenuating circumstances and must be approved by the Treasurer.
3. Expenses must be submitted for reimbursement promptly, and in no event later than 30 days after the expense was incurred. Reimbursement requests more than 30 days old may be rejected.

Approvals and Payment

1. Expense Recovery forms, together with required documentation, must be reviewed and approved prior to being paid. Expenses will be approved by any 2 members with signing authority. Those who approve expenses are responsible for ensuring that the expenses reported are proper and reimbursable under this Policy, the expense recovery form has been filled out accurately and includes the required documentation, and the expenses are reasonable and necessary.
2. Once approved, one of the cheque signatories must sign the Expense Recovery form. If an expense is incurred by one of the cheque signatories, a third person must also review the expense. This could be another person with signing authority, or someone designated by the Treasurer, such as the Pastor.
3. We will endeavour to issue payment for expenses within two weeks. If any expense is disallowed, employees/members may appeal this decision to Church Council who will consider the appeal at their next regularly scheduled meeting.

Reimbursable Expenses

1. The following are some examples of reimbursable expenses, as long as they are in compliance with the applicable provisions of this Policy, and are for Church related activities:
    a. Regular office expenses, including postage, photocopier paper, etc.
    b. Cleaning supplies, paper products.
    c. Course material for bible studies, Confirmation or Sunday school.
    d. Church supplies, including communion supplies, candles, etc.
    e. Regular repairs and maintenance.
2. No policy can anticipate every situation that might give rise to legitimate expenses. Reasonable and necessary expenses, which are not listed above, may be incurred. Each employee/member must use his/her best judgment in determining if an unlisted expense is reimbursable under this Policy.
3. Any non-routine expenses, or expenses of a significant value, must be approved in advance of the expense being incurred, either by the Treasurer or by the council member/committee from whose budget the expense will be paid.

Travel

1. Travel expenses incurred while attending National or Synodical conferences/conventions will be reimbursed according to the reimbursement policy of the ELCIC or MNO Synod, whichever is applicable.

Personal Vehicles

1. Employees who utilize personal vehicles for Church related business are eligible for a per kilometre allowance reimbursed at the Canada Revenue Agency's current per-kilometre rate. The number of kilometres submitted for reimbursement should be net of any normal kilometres to and from work. Parking fees will also be reimbursed.
2. The owner of the vehicle is responsible for any parking or other fines obtained while driving on Church related business.

Policy Exceptions

1. Generally, any exception to this Policy must have the prior written approval of the Treasurer.
2. Requests for exception should document extenuating circumstances or proposed overall savings to the Church.

Revision History:

Original: Expense Reimbursement Policy, Approved February 4, 2015

Revision 1: Standard policy format. Approved (date)