

# GRACE UNITED CHURCH, Caledonia

## Policy and Procedure Manual

<b>Policy Title</b>	<b>EXPENSE ACCOUNT CLAIMS</b>	<b>Policy Number</b>	<b>PPM-D3.1</b>
<b>Date of Approval by Council</b>	April 16, 2014		
<b>Revision Dates</b>		<b>Date of next Review</b>	May 2027

### **PURPOSE:**

This policy is intended to define and allow for reasonable expenses incurred by staff and representatives of Grace United Church (GUC) conducting work on behalf of GUC.

The underlying principle is to ensure that the claim is seen as reasonable and appropriate in advancing the mission of GUC. The individual making the claim should neither gain nor lose in the process of representing GUC except where any personal benefit is strictly incidental to the claim.

### **POLICY STATEMENT:**

#### General

- While the majority of claims will fall within the GUC approved budget, when the individual is in doubt about a potential expense it is always appropriate to consult the Council Treasurer or Chair of Stewards in advance. In addition staff may consult with the M&P Committee.
- Receipts/proof of purchase or explanatory note must accompany any expense claim.
- Expenses must be personally incurred; no claim can be made for another individual.
- Claims are for activities for an individual representing GUC or conducting work on behalf of GUC that can be readily deemed "reasonable and appropriate," such as out of pocket costs, mileage, parking, supplies, etc.
- Expenses claimed for the work of a church committee must be approved by the Committee Chair who will initial the claim or provide other written/electronic approval.
- Non-payable expenses include costs for family/others travelling with the claimant, infractions (parking fines, speeding tickets, etc.), and late fees.
- To avoid duplication, in cases where a third party pays for services, (e.g. officiating a wedding) where the fee covers all expenses, no further expense may be claimed from GUC.

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### Mileage & Travel

- Trips should be planned and mileage will be paid for the most reasonable direct route. Claimable travel expenses may begin at GUC or at home and end at either location (whichever represents the least cost for actual travel).
- Preapproved long distance air travel will be paid equaling economy air fare; not the mileage and related travel expenses if the claimant decides to drive.
- Staff direct travel between home & GUC on a scheduled day of work is considered personal travel as per the Canada Revenue Agency and will not be paid. In cases where work is required on a scheduled day off mileage may be paid.
- For confidential visits, a log of specific trips must be kept available for six years for possible review by the M&P Committee and Canada Revenue Agency in case of an audit.

### **POLICY REVIEW:**

**Time Frame:** Every three years

**Committee Responsible:** Stewards

All policy revisions require Council approval.

### **CROSS REFERENCES:**

PPM-D1.1 *Financial Management*

PPM-D2.1 *Purchasing*

United Church Of Canada, *Financial Handbook for Congregations 2017*, Section 4.22, Re-imbursements