



151 Laurier Avenue East

St. Joseph's Parish Finance Committee

Spending Policy (Revised)

Approved by PPC 2020-08-11

Objective

To ensure due diligence in St. Joseph's Parish spending.

General Principles

The Parish adheres to the following general principles concerning expenditures:

1. All operating (non-capital) expenditures are to be accounted for in an annual operating budget.
2. All capital expenditures are to be accounted for in an annual capital budget.
3. The budgets are to be reviewed by the Parish Finance Committee (PFC) and approved by the Pastor before the beginning of each fiscal year.
4. Any change to the budgets requires the review of the PFC and approval of the Pastor.
5. The Executive Director is to bring to the attention of the Pastor and the PFC any anticipated or actual expenditure materially in excess of a budget category.

Purchasing and Contracting Principles

The Parish adheres to the following principles when making purchases or awarding contracts:

6. Expenditures are to be reasonable and in line with the value being provided. Where possible, lower-cost alternative options should be considered.
7. Goods and services should be purchased from locally operated or owned firms when the price and the quality of goods or services are comparable to those of other firms.
8. The Executive Director is to carry out periodic price comparisons on regularly purchased supplies (including liturgical, office and maintenance supplies). Before the end of a multi-year service contract, price comparisons are to be conducted and the results presented to the PFC for review.
9. Three quotes are to be obtained for operating expenditures in excess of \$2,000. If there are not enough suppliers to provide three quotes, the Executive Director must report this to PFC.
10. Capital expenditures in excess of \$5,000 are to be put out to public tender by providing a minimum of two weeks (10 business days) between the advertising and closing dates. A preference for locally-owned or operated suppliers or service providers is to be indicated in the call to tender. The call is to be advertised in accordance with industry norms, as well as through notification of interested and qualified members of the Parish through a notice in the Sunday Bulletin.

11. The lowest quote or bid should be selected unless the selection of another is justifiable based on service or product quality, or ensuring the provider engages in business practices that are in keeping with the general social justice values of the Parish.

Spending Procedures

12. The Executive Director is the primary purchasing agent for the Parish and oversees the two secondary purchasing agents: the Director of the Women's Centre and the Manager of the Supper Table.
13. The Executive Director is responsible for ensuring the payment of all mandatory expenditures, including municipal taxes, Oblate tax, utilities, insurance, staff salaries and employment remittances.
14. The Executive Director is responsible for staffing employee positions. However, the creation and abolition of positions requires the review of the PFC and approval of the Pastor.
15. The purchasing agents may issue purchase orders for expenditures within the relevant budget category if the applicable purchasing and contracting principles have been met.

Emergency Expenditures

16. Emergency expenditures are non-budgeted expenditures that must be incurred immediately to avoid endangering personal safety or damage to the property.
17. When emergency expenditures are required, the Executive Director must attempt to contact the Pastor, the Treasurer and the PFC Chair to consult, as long as the delay does not endanger personal safety or property. The Executive Director must report the expenditure as soon as possible to the Pastor, Treasurer and PFC Chair.

Reimbursement of Expenses

18. A reimbursable expense is one incurred to participate in a Parish activity such as representing the parish at a Conference, purchasing an item to be used within a Ministry or Program or expenses to attend or participate in a Parish event. However, the expense must be pre-approved by the responsible Parish staff member and be within the approved budget. Suggested levels of reimbursement are noted in Annex A.
19. Process for Reimbursement:
 - (a) all claims for re-imbursement must be submitted within one month of the expense being incurred to the appropriate staff member.
 - (b) claims must be supported by a receipt or a written statement where receipts are not normally available (for example, baby-sitting);
 - (c) the staff member will complete and submit to the Financial Co-ordinator the appropriate claim form (See Annex B)
 - (d) the staff member may approve individual expenses up to \$100; the Executive Director may approve expenditure above this amount.

Policy Review

This policy is to be reviewed on an annual basis as part of the Parish's budget-setting process.

Approved

Pastor

Date

Chair,
Finance Committee

Date

Treasurer

Date

Annex A: Reimbursable Expenses and Levels

Category of Expense	Level of Reimbursement
Printing and photocopying	\$25
Travel expenses to/from meetings (for Parishioners in financial need)	\$10 (per meeting)
Travel expenses on Parish business outside Ottawa	\$50 per day
Meal expenses when travelling on Parish business outside Ottawa	\$50 per day (with receipts)
Hospitality for visitors to the Parish	\$ 15 per visitor
Conference Attendance for Parish-related business (Registration Fee)	< \$300 with receipt

Reviewed for Year _____

Executive Director

Chair/Treasurer - Finance Committee

