



## **Expenditure Reimbursement Policy**

**Approved: 2020-01-21**

***Motioned by Deputy Chair Van Kroonenburg***

*"I move that Village of Bible Hill re-adopt the Expenditure Reimbursement Policy."*

***Seconded by Commissioner Kennedy***

***Motion carried***

## **Purpose**

1. To safeguard the appropriate use of municipal funds through the establishment of uniform standards and procedures respecting reimbursement of expenses incurred by Commissioners, the Clerk and Treasurer, employees, Fire Brigade Officers and Fire Brigade Members in relation to Village of Bible Hill business.

## **Definitions**

2. In this policy,
  - a. "Clerk and Treasurer" means the person appointed and employed by the Village as Clerk and Treasurer as described in the Municipal Government Act, and includes a person delegated the responsibilities of the Clerk and Treasurer by the Village Commission.
  - b. "employee" means any person employed by the Village.
  - c. "Fire Brigade" means the Bible Hill Fire Brigade.
  - d. "Fire Brigade Member" means any full-time member of the Fire Brigade.
  - e. "Fire Brigade Officer" means any full-time member of the Fire Brigade duly elected to a position of authority under the by-laws of the Fire Brigade.
  - f. "local travel" means travel within six and one-half kilometers from the Village Office, 67 Pictou Road, Bible Hill.
  - g. "Village" means the Village of Bible Hill.
  - h. "Village Commission" and "Village Commissioners" have the same meanings as defined in the Municipal Government Act.

## **Principles Supporting Policy**

3. Operation of the Village Commission, Village Administration and Bible Hill Fire Brigade inherently involves circumstances that require Commissioners, the Clerk and Treasurer, employees, Fire Brigade Officers and Fire Brigade Members to perform their duties outside of their regular office space and in doing so, incur expenses on behalf of the Village of Bible Hill.

## **Terms of Policy**

### **Signing Authorities**

4. The following are the expenditure reimbursement form signing authorities for the positions referred to, and shall be responsible for administering this policy with respect to the individuals in those positions:

<b>Position</b>	<b>Signing Authority</b>
Commissioner	Clerk and Treasurer
Clerk and Treasurer	Commissioner
Employee	Clerk and Treasurer
Fire Brigade Officer	Clerk and Treasurer
Fire Brigade Member	Clerk and Treasurer

5. A signing authority may designate a second signing authority. The designation of a secondary signing authority shall be in writing and shall state the name and position of the designate.
6. A signing authority is prohibited from authorizing expenses incurred on their own behalf.
7. A signing authority is authorized to approve permitted expenses in an amount not to exceed the value set from time to time in the Village of Bible Hill Purchasing Policy that requires a purchase decision to be passed by a motion of the Commission.

### **Individual Responsibilities**

8. Everyone who incurs an expense in relation to Village of Bible Hill business is responsible for:
  - a. familiarizing themselves and complying with the provisions of this policy;
  - b. consulting with the Clerk and Treasurer, prior to incurring a permitted expense under this policy, to ensure that sufficient current year budget allocations are available to cover the expense;
  - c. exercising reasonable diligence and care in incurring expenses prudently and responsibly;
  - d. with respect to travel, cancelling reservations as required, safeguarding travel advances and funds provided, and considering alternatives to travel such as teleconferencing and videoconferencing; and
  - e. completing and submitting expense claims with necessary supporting documentation.

### **Permitted Expenses**

9. In accordance with this policy, the following expenses incurred by a Commissioner, the Clerk and Treasurer, an employee, a Fire Brigade Officer or a Fire Brigade Member are eligible for reimbursement:

- a. Authorized travel within Nova Scotia, including transportation, accommodation and meal costs;
- b. Pre-approved out-of-province travel, including transportation, accommodation and meal costs;
- c. Pre-approved training or continuing education costs; and
- d. Other expenditures relating to Village business, as defined by job position descriptions, or policies in effect from time to time by motion of the Village Commission.

### **Authorized Travel**

10. A Commissioner shall be reimbursed for the reasonable expenses incurred in attending:
- a. the annual meeting of the Association of Nova Scotia Villages;
  - b. meetings or conferences at which the Commissioner's attendance is authorized or requested by Commission;
  - c. a meeting of any Board, Committee or other organization to which the Commissioner has been appointed by Commission, except that no reimbursement shall be provided by the Village of Bible Hill if the Commissioner is entitled to reimbursement of expenses directly from the applicable organization;
  - d. in the case of the Chair and Deputy Chair, attendance at functions, meetings or conferences involving less than two hundred dollars in reimbursable expenses in respect of which one or more municipal officials has been invited or requested or would otherwise reasonably be expected to attend, unless Commission has specifically directed the Chair or Deputy Chair not to attend;
  - e. in the case of a Commissioner, attendance on behalf of the Village of Bible Hill at functions, meetings or conferences, involving less than two hundred dollars in reimbursable expenses provided that such attendance is either:
    - i. at the request of the Chair or Deputy Chair to attend in lieu of the Chair or Deputy Chair;
    - ii. at the request of the Chair or Deputy Chair to attend as a Commissioner which has a special interest in, or connection with the subject of the meeting or conference or because of special knowledge and experience of the Commissioner relative to the subject of the meeting or conference.
  - f. a training or continuing education event in accordance with the provisions of this policy concerning training and education.

11. The Clerk and Treasurer shall be reimbursed for the reasonable expenses incurred in attending:
  - a. the semi-annual meetings of the Association of Municipal Administrators, Nova Scotia;
  - b. meetings or conferences at which the Clerk and Treasurer's attendance is authorized or is requested by Commission;
  - c. a meeting of any Board, Committee or other organization to which the Clerk and Treasurer has been appointed by Commission, except that no reimbursement shall be provided by the Village of Bible Hill if the Clerk and Treasurer is entitled to reimbursement of expenses directly from the applicable organization;
  - d. functions, meetings or conferences involving less than two hundred dollars in reimbursable expenses in respect of which one or more municipal representatives has been invited or requested or would otherwise reasonably be expected to attend, unless Commission has specifically directed the Clerk and Treasurer not to attend; and
  - e. a training or continuing education event in accordance with the provisions of this policy concerning training and education.
  
12. An employee shall be reimbursed for the reasonable expenses incurred in attending:
  - a. meetings or conferences at which the employee's attendance is authorized or is requested by the Clerk and Treasurer;
  - b. attendance at a meeting of any Board, Committee or other organization to which the employee has been appointed, except that no reimbursement shall be provided by the Village of Bible Hill if the employee is entitled to reimbursement of expenses directly from the applicable organization;
  - c. functions, meetings or conferences involving less than two hundred dollars in reimbursable expenses in respect of which one or more municipal representatives has been invited or requested or would otherwise reasonably be expected to attend, unless the Clerk and Treasurer has specifically directed the employee not to attend; and
  - d. a training or continuing education event in accordance with the provisions of this policy concerning training and education.
  
13. A Fire Brigade Officer shall be reimbursed for the reasonable expenses incurred in attending:
  - a. meetings or conferences at which the Officer's attendance is authorized or is requested by the Clerk and Treasurer or Commission;

- b. a meeting of any Board, Committee or other organization to which the Officer has been appointed by the Village Commission, except that no reimbursement shall be provided by the Village of Bible Hill if the Officer is entitled to reimbursement of expenses directly from the applicable organization;
  - c. functions, meetings or conferences involving less than two hundred dollars in reimbursable expenses in respect of which one or more municipal Fire Brigade Officers has been invited or requested or would otherwise reasonably be expected to attend, unless the Commission or Clerk and Treasurer has specifically directed the Officer not to attend; and
  - d. a training or continuing education event in accordance with the provisions of this policy concerning training and education.
14. A Fire Brigade Member may apply to a Fire Brigade Officer in advance to incur expenses described in the preceding subsection for Fire Brigade Officers, and after receiving approval shall be reimbursed for the reasonable expenses incurred in attending the approved items. Proof of Fire Brigade Officer approval shall be provided to the Village in the form of a signature on the Claimant's form as described in subsection 32.

### **Out-of-Province Travel Authorization**

15. All requests for out-of-province travel shall be made in writing and shall contain the following information:
- a. the purpose and duration of the trip;
  - b. the location(s) to be visited;
  - c. the dates and times of arrival and departure;
  - d. any pre-paid transportation, meals, or accommodation; and
  - e. any other anticipated expenses.
16. All requests for out-of-province travel shall be reviewed by the Clerk and Treasurer and Chair, who shall consider the necessity for and benefit of travel based on the information provided.
17. When two or more out-of-province travel requests are made for the same purpose, the Clerk and Treasurer and Chair shall determine the appropriate number of persons necessary to represent Village of Bible Hill.
18. If a request for out-of-province travel is approved, and the Claimant pays all or some of the expenses for the travel, the Claimant will be eligible for reimbursement of those expenses after submitting an expense claim in accordance with this policy.

## **Training and Continuing Education**

19. If the Village of Bible Hill has established training and education budget expense items, a Commissioner, the Clerk and Treasurer, an employee, a Fire Brigade Officer or a Fire Brigade Member may apply to the applicable Signing Authority in advance for approval to incur expenses out of this budget for training or education, provided that:
- a. the request is made in writing, and includes an estimate of all costs that will be incurred, including the course or enrollment fee and all required transportation, accommodation and meal costs;
  - b. the training or education course, meeting or conference, is related to the business of the Village of Bible Hill;
  - c. in the case of a Commissioner or Fire Brigade Officer, the course, meeting or conference is completed prior to the next election date that applies to their position;
  - d. the budget for training and education for the year has not been exhausted and would not be unreasonably exceeded by authorizing the request;
  - e. the Claimant shall reimburse the Village of Bible Hill for the cost of all or, alternatively the pro-rated cost of a portion, of any enrollment fees in the event of failure to attend all, or alternatively some, of the event without reasonable justification; and
  - f. a brief written summary is provided by the Claimant describing the nature and benefits of the training and education at the time of submitting an expense claim for reimbursement.
20. If the applicable Signing Authority approves an application to incur expenses in relation to training or education, and the Claimant pays all or some of the pre-approved expenses, the Claimant will be eligible for reimbursement of those expenses after submitting an expense claim in accordance with this policy.

## **Limits on Reimbursement of Expenses**

21. Notwithstanding any other provision of this Policy, the following limits shall apply to the reimbursement of expenses:
- a. a Claimant shall only be reimbursed for costs that they have incurred;
  - b. the expenses of a Commissioner for political activity associated with election or re-election is not reimbursable by Village of Bible Hill;
  - c. airplane travel shall be booked by an employee or shall only be reimbursed at the lowest rate which would have been available if an employee had booked the airfare;

- d. hotel accommodations shall not exceed the cost of a standard room, double occupancy, except when hotel accommodation has been booked by an employee for out-of-province hotels;
- e. hotel upgrades shall be at the personal expense of the Claimant unless there are ergonomic necessities attributable to physical requirements including, but not limited to, accessibility;
- f. reimbursement of one personal long-distance phone call shall be permitted for each night of overnight travel;
- g. reimbursement for meals shall not exceed the per diem meal amounts set out in this policy, except in the case of out-of-province travel, in which event the applicable Signing Authority may authorize reimbursement of meal expenses to a comparable standard;
- h. the cost of any alcoholic beverage shall not be reimbursed;
- i. fees, deposits, interest and surcharges incurred on a personal credit card shall not be reimbursed;
- j. when personal and Village of Bible Hill travel is combined, only documented expenses directly related to the Village portion are reimbursable (extended travel time and related expenses are at the Claimant's own expense);
- k. reimbursement shall not be provided for loss of personal effects; for medical and hospital treatment; for purchase of luggage, clothing and other personal equipment; or for personal services such as shoe shines, valet services, dry-cleaning, laundry, haircuts and other personal services;
- l. there shall be no reimbursement of travel and related expenses for individuals other than a Commissioner, the Clerk and Treasurer, an employee, a Fire Brigade Officer and a Fire Brigade Member; and
- m. there shall be no reimbursement for local travel.

## **Travel Advances**

22. Advances are intended to cover out of pocket expenses incurred during travel. The following limits shall apply to the use of advances:
- a. all advances must be approved by the Clerk and Treasurer;
  - b. advances will only be issued where an overnight stay is required;
  - c. advances will not be made for less than \$200;
  - d. the Clerk and Treasurer must not approve an advance unless the Clerk and Treasurer is satisfied that there is a reasonable need for the advance; and
  - e. upon completion of the travel for which an advance has been made, the recipient must complete an expense claim in relation to the travel costs that reconciles the amount of the advance with the actual reimbursable expenses incurred. The



recipient must repay any part of the advance owing to Village of Bible Hill within 10 days of completing the travel.

### **Use of Village of Bible Hill Credit Cards**

23. The following limits shall apply to the use of Village of Bible Hill credit cards:
- a. the use of travel advances is prohibited if the Claimant has a Village of Bible Hill credit card;
  - b. Village of Bible Hill credit cards shall only be used for expenses that are permitted under this policy, and without limiting the generality of the foregoing, shall not be used for cash advances or personal expenses; and
  - c. reimbursement for interest incurred on a Village of Bible Hill credit card is prohibited.

### **Per Diem Meal Allowances**

24. For each day or partial day of travel, the Claimant shall be paid a meal allowance for each meal for which the Claimant is required to pay in the amounts authorized from time to time as per diem meal allowances by the Province of Nova Scotia. This allowance includes gratuities and taxes. The cost of breakfast may be claimed only when the Claimant has been travelling on Village business for more than one hour before the recognized time for the start of the day's work, 8:30 am. The cost of the lunch meal may be claimed when the claimant is travelling during noon hour, between 12:00 PM and 1:00 PM. The cost of the evening meal may be claimed when the Claimant is not expected to return to his or her residence before 6:30 pm.
25. When the Claimant has the ability to participate in a meal that is provided free of charge during travel, meal allowances shall not be reimbursed, except pursuant to the following subsection.
26. Claimants whose religious beliefs or medical requirements prohibit them from consuming certain foods should be aware that appropriate meals can normally be obtained from caterers, provided that adequate notice of a special requirement is given. Should special dietary requirements negate the ability to participate in a meal that is provided free of cost, and as a result the Claimant must pay for a meal, the Claimant shall be paid a meal allowance for that meal.

### **Kilometrage**

27. For non-local travel, the Claimant shall be paid a kilometrage allowance for use of personal vehicles for authorized travel at the maximum rate stipulated from time to time by the Province of Nova Scotia.
28. Claimants shall use the address of the Village Office, 67 Pictou Road, Bible Hill as a starting and ending point for calculating the kilometrage allowance.

### **Vehicle Rentals**

29. The cost of rental of a vehicle shall be a reimbursable expense in instances where:
  - a. reasonable ground transportation services such as public transit, taxis or hotel shuttles are unavailable; or
  - b. two or more Commissioners, the Clerk and Treasurer, employees, Fire Brigade Officers, Fire Brigade Members or any combination thereof, are traveling together, and it is more economical than the combined cost of other reasonable ground transportation.
30. Compact, economical vehicles must be used unless three or more persons are travelling together, the bulk or weight of goods being transported necessitates a larger vehicle, or a compact, economical vehicle is unavailable.
31. For the protection of the Claimant and the Village of Bible Hill, Claimants must ensure that adequate insurance (collision, comprehensive and third-party liability insurance) is in place for all drivers by either renting the vehicle using a personal credit card with an insurance option, or by purchasing a policy from the rental agency. The applicable deductible must be the lowest available given the coverage described above.

### **Expense Claims**

32. Expense claims must be submitted on the form provided from time to time by the Village and shall be signed by the Claimant.
33. The business reason for each expense must be submitted with all expense claims and a detailed itemized receipt is required for all expense claims except:
  - a. claims for per diem meal allowances;
  - b. incidental expenses of less than fifteen dollars per day for reasonable road or bridge tolls, parking meters or coffee; or
  - c. claims for personal vehicle kilometrage for authorized travel.

34. If no receipt is available, a written attestation signed by the Claimant must be submitted to explain why the receipt is unavailable, and a description itemizing and confirming the expenses must be provided. Debit or credit card transaction records are not acceptable as receipts.
35. Expenses incurred by one individual on behalf of another must be attributed to the individual for whom those expenses were incurred.
36. No expense claim shall be paid unless the claim is first approved for payment by the Signing Authority who has authority to approve the claim. Before approving an expense claim, the Signing Authority must ensure that:
  - a. the claim is consistent with this policy;
  - b. the expenses claimed were necessarily incurred in the performance of municipal business;
  - c. appropriate receipts are provided to support the claim, and the claim documentation is appropriately filed;
  - d. the expenses claimed have appropriate justification; and
  - e. all requirements, as determined from time to time by the Finance and Audit Committee, have been fulfilled.
37. In considering an expense claim for payment, a Signing Authority may request additional explanations, documentation or justification from the Claimant, and may refuse to approve any claim or expense that the Signing Authority decides is unreasonable or not in compliance with this policy.
38. The use of petty cash to pay an expense claim is prohibited.

### **Timeframe**

39. A claim for reimbursement of an expense shall be submitted for approval within sixty (60) days of the expense being incurred.
40. Expenses must be submitted in the fiscal year in which they occurred. Expenses cannot be carried forward to future years.

### **Fraud, Misuse or Misappropriation of Municipal Funds**

41. Fraudulent irregularity, misuse or misappropriation of Village of Bible Hill funds shall result in disciplinary action up to and including termination of employment.

42. Suspicious activity and potential misuse of funds must be reported immediately to the Finance and Audit Committee.

### **Other**

43. In the event of any conflict between this policy and the Collective Agreement, entered into from time to time between the Village and employees, the terms of the Collective Agreement shall prevail.

### **Reporting and Review Requirements**

44. Pursuant to the Municipal Government Act, the Clerk and Treasurer shall ensure that the Village of Bible Hill is in compliance with the following requirements:
  - a. Within 90 days of the end of each fiscal quarter, prepare and post an expense report on the Village of Bible Hill website for each reportable person on their reimbursed expenses regarding the following:
    - b. Travel and travel related expenses, including transportation, accommodation and incidentals;
    - c. Meals; and
    - d. Training and education.
  - e. By September 30th of each year, prepare and file with the Minister of Municipal Affairs an annual summary report that summarizes the expense reports for the preceding fiscal year.
  - f. Reports prepared pursuant to subsection 44 (a) and (e) shall be compliant with the requirements of the Department of Municipal Affairs and the requirements set out in the Financial Reporting and Accounting Manual.
45. The Finance and Audit Committee shall review the expense annual summary report by December 31st of each year.
46. The Village Commission shall review this policy by January 31<sup>st</sup> each year and either re-adopt or adopt an amended policy.

## Policy Document Attestation

Date of Notice to Village Commission of Intent to Consider: 2020-01-14

Date of Passage of Policy: 2020-01-21

I certify that this Policy was adopted by Village Commission as documented above:

Leslee Jernick

Chair

February 11 - 2020

Date

Walter Bell, CPA, CA

Clerk and Treasurer

2020-01-23

Date