

VILLAGE OF PORT WILLIAMS



MILEAGE and EXPENSE POLICY

Policy Statement:

The Village of Port Williams shall reimburse employees, Commissioners, Fire Chiefs, Deputy Fire Chiefs, or volunteers for all reasonable and appropriate expenses incurred in the course of carrying out their duties and responsibilities for the Village of Port Williams. The Mileage and Expense Policy also facilitates prudent management of public funds through public reporting requirements for the Village Commission and administrative employees.

Purpose:

The purpose of this Policy is to provide guidelines for the reimbursement of expenses incurred by an employee, Commissioner, Fire Chief, Deputy Fire Chief or volunteers while conducting Village business as well as the reporting requirements for expenses incurred by the Village Commission and administrative employees.

Objectives:

The objective of this policy will be to:

1. Identify expenses that will be eligible for reimbursement
2. Establish procedure for managing and approval of expense claims
3. Ensure a reasonable and timely procedure to claim expenses

Policy:

A. Business Expense Reimbursement

1. Employees, Commissioners, Deputy Fire Chiefs, Fire Chiefs or volunteers shall be reimbursed for approved budget expenses that they have paid for out of pocket in the course of carrying out their duties and responsibilities to the Village.
2. Out-of-pocket expenses should be kept to a minimum and should only occur if the use of a corporate credit card or Village invoicing is not available.
3. Receipts must be provided and a Mileage and Expense Claim Form must be completed by the individual claiming the expense.
4. The Department Supervisor must approve all expense claims submitted by other employees or volunteers and the receipts and form must be submitted to the Chief Administrative Officer (CAO) for final approval and reimbursement. In the event that the expense is being submitted by the CAO, it must be approved by a Village Commissioner. The CAO or a Commissioner may refer any expense to the audit committee that he/she is unprepared to approve for committee review and determination.

B. Travel Expenses

1. Travel Expense eligibility shall be reimbursed as follows:
 - Commissioners and volunteers shall be reimbursed for all reasonable and appropriate expenses for travel outside a 25km radius from the Port Williams Community Centre and Fire Hall in the course of carrying out duties and responsibilities while attending courses, training, seminars, conferences, meetings or in attendance of social functions as a Commission representative.
 - The Fire Chief and Deputy Fire Chief shall be reimbursed for travel requiring the use of personal vehicles from the Community Centre to an alarm location and any expenses for travel outside a 25km radius from the Port Williams Community Centre and Fire Hall in the course of carrying out their duties and responsibilities while attending courses, training, seminars, conferences and meetings or in attendance of social functions as a Commission representative.
 - Volunteers may be reimbursed for travel outside a 25km radius from the Port Williams Community Centre and Fire Hall in the course of carrying

out duties, training or in attendance of social functions as a Commission representative but pre-approval is required from a department supervisor or the CAO.

- Employees shall be reimbursed for mileage from the Port Williams Community Centre when the use of personal vehicles is needed in the course of carrying out their duties and responsibilities for the Village and only when a Village vehicle is not available.
2. All travel expenses requiring airfare must be pre-approved through a written submission detailing the purpose of the travel and all expected expenses to be incurred. The request must be submitted to the CAO to present to the Village Commission for approval.
 3. All travel expense claims are to be submitted on the Village's travel and expense claim form, must document the business reason for incurring the expense, must contain all appropriate receipts attached and must be initialed by the department supervisor (when applicable) and approved by the CAO. In the event that the expense is being submitted by the CAO, it must be approved by a Village Commissioner. The CAO, or a Commissioner may refer any expense to the audit committee that he/she is unprepared to approve for committee review and determination.
 4. Employees, Commissioners, Deputy Fire Chiefs, Fire Chiefs or volunteers are asked to schedule their travel in such a manner as to minimize the cost to the Village and should endeavor to travel in one car when two or more from the Village are scheduled for the same destination at the same time.
 5. When car travel is used by an employee, Commissioner, Deputy Fire Chief, Fire Chief or Volunteer using their own vehicle will be reimbursed at the Provincial rate.
 6. Employees, Commissioners, Deputy Fire Chiefs, Fire Chiefs or Volunteers are required to carry their own insurance while using their vehicles on Village business.
 7. All parking expenses and bridge/road tolls will be reimbursed. Receipts are required for any claim over \$3.00.
 8. Personal travel and vacation may be combined with a business travel expense but the Village will only reimburse for the accommodation, meals and travel associated with the Village business portion of the trip.

C. Meals and Accommodation Expenses

POLICY

1. Meal expenses will be reimbursed only when courses, training, seminars, conferences and meetings require. Employees attending courses, training, seminars, conferences and meetings-requiring meal expense reimbursement or overnight accommodation should complete a training request form for pre-approval by the CAO.
2. Advances will not be issued for meals and accommodation.
3. Meal expense claims are limited to the amounts authorized as the per diem meal allowances by the Province of Nova Scotia. This allowance includes gratuities and taxes. The cost of meals may be claimed only when the claimant has been travelling on Village business specified in subsection 1 in any of the following circumstances:
 - one hour before the recognized time for the start of day's work;
 - during noon hour, between 12:00 PM and 1:00 PM; and
 - when the claimant is not expected to return to his or her residence before 6:30 pm.
4. Gratuity expenses are not to exceed 15%.
5. When the claimant has the ability to participate in a meal that is provided free of charge during travel, meal expenses will not be reimbursed, except pursuant to the following subsection.
6. 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.
7. Alcohol will not be reimbursed as part of any travel or meal expense claim.
8. Accommodation expenses will be reimbursed when courses, training, seminars, conferences and meetings require overnight accommodation away from home or for attendance of social functions or meetings as a Village Commission designated representative.
9. Only basic room accommodations will be reimbursed with receipt of payment.
10. All telephone expenses for Village business purposes will be reimbursed. Reasonable and necessary personal calls occasioned by absence from home will be reimbursed.

11. Meal and Accommodation Expense claims are to be submitted on the Village's Travel and Expense Claim Form with all appropriate receipts attached and must be initialed by the department supervisor (when applicable) and approved by the CAO. In the event that the expense is being submitted by the CAO, it must be approved by a Village Commissioner. The CAO, or a Commissioner may refer any expense to the audit committee that he/she is unprepared to approve for committee review and determination.

D. Gifts and Honorariums

1. Recognition of service may result in the issue of token gifts on behalf of the Village of Port Williams to individuals outside the Village municipal unit.
2. Requests for the issue of gifts or honorariums must be pre-approved and must be submitted in writing by the Department Head to the CAO, who will submit to the Village Commission for final approval. Requests should contain a description of the individual's activities which have benefited the Village of Port Williams, the suggested gift and requested expense for issuing the gift.
3. All gifts issued on behalf of the Village of Port Williams are to be included on the quarterly and annual expense reports.

E. Corporate Credit Cards

1. Corporate credit cards (where applicable) may be used for the payment of travel, accommodations, or meal expenses but these expenses are subject to the same limitations and reporting requirements of this Mileage and Expense policy.
2. Employees with corporate credit cards are prohibited from using the card for cash advances of any kind (for business or personal expenses).

F. Submission Deadlines

1. Expense claims must be submitted on a regular basis during the fiscal year. Whenever possible pre-approval of expense should be obtained from the Department Supervisor. Submissions should be made on a monthly basis to the Village Office. In no circumstances will claims be paid for expenditures occurring from a previous fiscal quarter. Quarterly deadlines are defined as June 30th, Sept 30th, Dec 31st and March 31st and must be submitted no later than 15 days after each quarterly deadline.
2. Quarterly expense reports for the Village Commissioners and Chief Administrative Officer shall be posted on the Village website as legislation requires within 90 days of the end of each fiscal quarter.

POLICY

3. An annual summary report certified by the Village Chief Administrative Officer must be submitted to the Audit Committee for review and to the Department of Municipal Affairs by Sept 30th.
4. This expense policy shall be reviewed annually by the Village Commission and motioned to readopt or adopt the policy as amended.

G. Restrictions

1. Petty cash may not be used for reimbursement for travel and professional development expenses.
2. Interest incurred on expenses claimed will not be reimbursed by the Village.
3. Fraudulent irregularity, misuse or misappropriation of funds may include without limitation disciplinary action not excluding termination.
4. Suspicious activity or misuse of funds should be reported immediately in writing to the audit committee and the Village Commission.

Effective Date:	April 21, 2020
Date of last revision:	April 18, 2022
Date for next review:	June 2023 (to coincide with AGM)