

Mayne Island Improvement District

Expense Reimbursement Policy

PURPOSE

The Mayne Island Improvement District (MIID) is committed to effective and effective management of MIID's finances, with transparency and accountability to the taxpayer.

The purpose of this policy is to establish guidelines and procedures for access to the MIID bank account, use of MIID Credit Cards and reimbursement of expenses incurred on behalf of MIID.

MIID authorizes expenses for designated individuals (see scope) in support of MIID related activities, provided they are:

- Reasonable and cost effective;
- In accordance with the MIID Purchasing Policy;
- Within budgeted allocations or exceptions as authorized in advance by a vote of the MIID Trustees;
- Required expenditures related to performance of ordinary or extraordinary duties, attendance at approved training courses, MIID related events or other purposes with appropriate approval.
- For reimbursement, out of pocket expenses paid by the claimant by cash, personal credit card or on-line payments, and which are supported by submission of either the original receipts, original credit card slip or scanned copies or pictures of same.
- NOTE: Prior approval shall not be required during an emergency incident for all reasonable expenses deemed necessary to mitigate the incident in the sole opinion of the Fire Chief, or in the Fire Chief's absence; the sole opinion of the Officer in Charge

SCOPE

This policy applies to MIID:

- Staff
- Trustees
- Contractors
- Evaluators or instructors providing in-house instruction, with prior approval
- Paid on-call Firefighters
- Unpaid Volunteers
- Note: Work Experience Volunteer Firefighters are generally not eligible for reimbursement of personal expenses related to the duties of the Mayne Island Fire Rescue Work Experience Program, except by approval of the Fire Chief.

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PROCEDURES

All expenses are subject to final approval by at least two (2) Trustees.

Bank and credit card charges:

Pursuant to the Credit Card Policy, the use of bank and credit cards is strictly limited to the individuals to whom those cards are issued. Expenditures will be consistent with this Expenses and Reimbursement Policy, and the MIID Purchasing Policy.

All credit card payables are subject to approval by signature of two (2) MIID Trustees.

Credit Card holders will sign an agreement acknowledging that unauthorized expenditures may be re-paid by the claimant, or recovered by deductions from future expense claim or payroll deduction at the discretion of Corporate Administrative Officer.

Reimbursement Request Travel and Expenses - Form A

Reimbursement Request Forms (Form A) is attached to and forms part of this policy.

Form A is available from MIID Staff. It must be completed and signed by the individual with original itemized till receipts attached for the expenses claimed.

Once completed, Form A must be checked for correctness, and signed by the Fire Chief or Corporate Administrative Officer as appropriate. Any unapproved claims will be returned to the individual with a full explanation of reasons for denial of reimbursement.

The Corporate Administrative Officer will process all Form A payables.

Food and Beverage Expenses - Form B

Reimbursement Request Forms for food and beverages (Form B) is attached to and forms part of this policy.

In the interest of accountability and transparency, all expenses related to food and beverage purchases must be submitted to the Corporate Administrative Officer with the completed Food and Beverage Expense Form.

The Corporate Administrative Officer will process all Form B payables.

Missing Receipts - Form C

Missing Receipts Forms (Form C) is attached to and forms part of this policy.

Reimbursements for missing receipts will be authorized on an exceptional basis at the discretion of the Corporate Administrative Officer. In such case, the reimbursement form must be accompanied by a signed declaration documenting the expense.

ELIGIBLE EXPENSES

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Expenses eligible for reimbursement include, but are not limited to:

- Course registration fees and charges where written approval has been granted; note that these expenses may be recovered if the applicant does not attend or complete the course(s) in a reasonable time period;
- Course materials and textbooks;
- Accommodations and lodging;
- WiFi access related to accommodation;
- Per diems will be issued without receipts for meals to a daily maximum of \$90.00 per individual, and a per-meal maximum as follows:
 - Breakfast - up to \$20
 - Lunch - up to \$25
 - Dinner - up to \$45Per diems will not apply for meals that are provided;
- Gratuities may be included to a maximum of 18% on in-person sit-down meals only;
- Mileage at the rate of \$0.68/km if using a personal vehicle with prior approval, The kilometres will be determined by Googlemaps or a similar trip estimator;
- All travel (personal vehicle, MIID vehicle use, taxi, ferry, flights etc.) will be covered only to the amount of the most economic option (e.g. if an economy fare flights would be lower cost than driving, the maximum reimbursement will equal the cost of that flight).

NON-ELIGIBLE EXPENSES

Excluded reimbursements include but are not limited to:

- Any costs related to companions/spouses accompanying the submitter;
- Reimbursement claims exceeding the limits set out in policies as noted above;
- Accommodation or lodging changes or upgrades without prior authorization;
- Pay television;
- Mini-bar purchases (alcoholic, non-alcoholic, snacks);
- Home internet fees;
- Lost or stolen personal items;
- Traffic, seat belt, distracted driving, parking violations and similar fines;
- Rental vehicle upgrades;
- Alcoholic refreshments or intoxicants of any type; noting that, regardless of who pays, that appropriate conduct and moderation is required when alcohol or other intoxicants are used in a MIID related event and that all efforts must be taken to minimize any legal and reputational liability;
- Personal effects or clothing, except provided uniforms;
- Dry cleaning, except uniforms as per clothing policy;
- Any optional or personal purchase or expense not directly required for the performance of assigned duties or participation at approved training courses;
- Gifts and awards, except as part of an organized event;
- Gift cards;

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- Personal expenses of any kind;
- Tipping on take-out meals and beverages.

FORMS

- Reimbursement Request – Form A – Travel & Expenses
- Reimbursement Request – Form B – Food & Beverage
- Food & Beverage Expense – Form C – Missing Receipt

EXCEPTIONS

Expenses outside this policy may be approved by a vote of the MIID Trustees.

OVERSIGHT

It is the Corporate Administrative Officer's responsibility to ensure that expenditure and reimbursement claims are in compliance with this policy, and to bring discretionary submissions to the attention of the Trustees.

RELATED LEGISLATION, REGULATIONS, POLICIES

- MIID Purchasing Policy
- MIID Fire Department Uniform Policy
- MIID Credit Card Policy and Agreement
- MIID Parties and Events Policy
- Canada Revenue Agency