



The Northern Association of Community Councils  
**Policy and Procedure Manual**  
**Table of Contents**

Section 2.0	Financial Management
2.01	Annual Budget
2.02	Audit
2.05	Accounting and Recording
2.06	Authority to Purchase
2.07	Cheques
2.10	Accounts Receivable
2.15	Authority to Sign
2.20	Authority to Sign - Contracts
2.25	Approval of Expenditures
2.30	Credit Card Use
2.35	Expenses
2.40	Expense Claims
2.41	Travel and per diems
2.45	Travel
2.50	Accommodations
2.55	Meals, Incidentals and Per Diems
2.60	Mileage
2.65	Travel Advance
2.67	Non Reimbursable Expenses
2.70	Petty Cash
2.73	Telephone, Fax, Email
2.75	Property Disposal



Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** **ANNUAL BUDGET**

**Number:** 2.01  
**Page:** 1 of 1

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1. The annual budget shall be drafted prior to the first Executive Committee Meeting in February of each year; shall include all estimates and actuals of revenues and expenditures; and shall be deliberated, modified and satisfied by resolution by the Board by the Executive Committee Meeting in March.
2. Funds provided to N.A.C.C. will be expended for the specific purposes identified.
3. Any transfer within the operating budget will be subject to approval by the Executive and will be so done by way of a motion with majority in favour.
4. The budget shall be prepared in keeping with Generally Accepted Accounting Principles (GAAP).



Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** **AUDIT**

**Number:** 2.02  
**Page:** 1 of 2

---

The Executive Board will recommend accredited auditor or company to audit the financial records of N.A.C.C. at least once a year, with the formal approval adopted by a majority vote at the subsequent annual conference. The completed audit will be accepted by way of motion in the following sequence:

- Executive meeting
- Board of Directors meeting
- Submitted to funding agency
- Annual Conference

The Executive will set terms of reference such as the following for its auditor:

1. The examination must be in accordance with accepted audit practices, including a general review of accounting procedures, and accounting records, and whatever the Executive deems necessary in the circumstances.
2. The right of access, at all reasonable hours, to the records, supporting vouchers and documents including minutes of the Executive, Board and other N.A.C.C. meetings as may be necessary.
3. Financial statements are to report all N.A.C.C. financial activities and consist of:
  - a. Balance Sheet
    - Statement of revenue and expenditures for each service or program
    - Details of surpluses or deficits for each program and a consolidated
  - b. balance sheet of revenue and expenses
    - Book reconciliation for each account
  - c. A general ledger will be maintained and updated monthly to facilitate a continual accounting or revenues received, showing expenses incurred, changes to assets, liabilities and N.A.C.C. equity.
  - d. Bank reconciliation's will be prepared upon receipt of bank statements and corresponding cancelled cheques.
  - e. Payables will be prepared and balanced to general ledger including control accounts where applicable.
4. The auditor is to express an opinion as to the accuracy of the financial statements as a reflection of the financial position of accounting principles. Recommendations by the auditor to the N.A.C.C. will be an integral part of the audit.
5. The Executive will ensure that, where appropriate, the recommendations made by the auditor are implemented. The Auditor's Report will be made available to all N.A.C.C. members at the next general assembly.



**Northern Association of Community Councils**  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** **AUDIT**

**Number:** 2.02  
**Page:** 2 of 2

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6. Detailed financial statements will be prepared annually or as required by the Executive of the funding agencies who will state what information is to be included in the statements.
7. The budget as approved shall be monitored by the Executive. Any deviation from the budget allocation shall require a majority decision of the Executive.
8. No authority will be granted and no expenditures will be made unless the fiscal resources are available or have been secured for that particular expenditure.



**Northern Association of Community Councils**  
Policy and Procedures  
**POLICY**

**Section:** Financial Management

**Number:** 2.05

**Title:** **ACCOUNTING AND REPORTING**

**Page:** 1 of 1

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1. The fiscal year for NACC is from April 1 of the current year to March 31 of the following year.
2. Monthly financial reports, detailing revenues, expenditures, budget variances and year end projections, shall be provided to the Board of Directors.
3. The Board shall appoint an auditor to review the financial records and operating procedures at the end of the fiscal year. The auditor shall be recruited by the Board no later than the last day of the first month of the new fiscal year.
4. All financial accounting shall be on an accrual basis according to GAAP.



Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** **AUTHORITY TO PURCHASE**

**Number:** 2.06  
**Page:** 1 of 1

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The authority to purchase shall be as follows:

- 1) Program Coordinators may approve expenditures that:
  - a) The total amount is equal to or lesser than \$500.00 and
  - b) The expenditure is within budgetary restraints.
- 2) The Executive Director may approve expenditures that:
  - a) The total amount is equal to or lesser than \$2,000.00 and
  - b) The expenditure is within budgetary restraints
- 3) The Board shall approve expenditures that:
  - a) The total amount exceeds \$2,000.00 and/or
  - b) Exceed budgetary restraints.

Reimbursement for personal expenses must be made on the Expense Claim Form and approved by the Executive Director.

Any financial transaction made without the proper approval will not be the responsibility of the Northern Association of Community Councils.



Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** **CHEQUES**

**Number:** 2.07  
**Page:** 1 of 1

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1. All cheques are drafted by the Executive Assistant based on a request for payment form, an invoice, or, in the case of replenishing petty cash, on request of a staff member after the receipts submitted are reconciled.
2. The Executive Assistant will assure sufficient funds are in the account on which a cheque is drafted prior to issuing the cheque.
3. The Executive Assistant must assure that each invoice and request for payment is a legitimate expenditure and is supported by receipts and/or evidence that goods or services are received prior to drafting a cheque. In the case of invoices, this is done by the staff member who received the goods or services signing the invoice indicating that all goods/services were received.

#### CHEQUE APPROVAL

1. The NACC Executive Board shall have authorization to sign cheques. All cheques shall be signed by any three of the signing officers.
2. N.A.C.C. cheques are not signed in blank.
3. All cheques must be approved by the Executive Director and signed by two (2) approved signing authorities.
4. No board or staff member can sign a cheque that is made out to her/himself. At least one designated Board member signs all cheques made out to the Executive Director.
5. Where a cheque is reported lost, destroyed or stolen, it will be cancelled and a stop payment notice will be sent to the bank.
6. Payroll, Board of Director expenses and staff expenses can be paid via interact email money transfer from the Bank of Nova Scotia NACC chequing account.



Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Administration  
**Title:** **ACCOUNTS RECEIVABLE**

**Number:** 2.10  
**Page:** 1 of 2

---

The Northern Association of Community Councils Accounts Receivable Policy promotes efficiency, consistency and accountability with respect to the following areas within Accounts Receivable:

- Fund Management
- Billing & Payment Terms
- Collection Process
- Write-offs
- Insufficient Funds
- Credit Balances

#### Fund Management

##### **Incoming Cheques**

The Executive Assistant will deposit all received cheques in the appropriate bank/credit union accounts and enter them in the ledger accordingly. Deposits will be made weekly; more frequently if warranted.

##### Incoming Cash

When cash is received (for example publications), the staff member who receives the cash must immediately issue a receipt to the purchaser/donor for the amount received. The staff member submits a duplicate of the receipt to Executive Assistant together with the cash on the first practicable occasion.

The Executive Assistant will enter the amount in the ledger and deposit the cash.

##### **Billing & Payment Terms**

The Executive Assistant will invoice individuals/organizations for any outstanding accounts/moneys owing within two weeks of a purchase/moneys becoming due. The invoice will state that the funds are due "within 30 days." If the moneys due are of a predictable nature (e.g., due at the end of the month), but still requiring an invoice, the Executive Assistant will issue an invoice prior to the due date stating that the funds are due "on.

##### Collection Process

If the due funds are not received within three days of the due date, the Executive Assistant will immediately notify the Executive Director and issue an overdue notice to the individual/organization, unless directed by the Executive Director not to do so.





Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Administration  
**Title:** **ACCOUNTS RECEIVABLE**

**Number:** 2.10  
**Page:** 2 of 2

---

balances. Once a balance becomes 90 days old and all collection efforts have been exhausted, a third party collection agency will be used to collect the balance.

**Write-offs**

A balance may be written off for any of the following reasons:

- a) The balance has been deemed uncollectable by a Collection Agency.
- b) The balance has been deemed uncollectable by the Treasurer of the Board or their appointed designate.
- c) The invoice requires voiding or changing due to an error made by NACC.

The Board of Directors will review and approve all write-off's.

**Insufficient Funds**

The Executive Assistant will notify the Executive Director immediately of any 'NSF' cheques received. The Executive director will take appropriate steps to deal with these delinquent accounts.



**Northern Association of Community Councils**  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** **AUTHORITY TO SIGN**

**Number:** 2.15  
**Page:** 1 of 1

---

The responsibility for the safekeeping and prudent expenditure of NACC funds rests with the Board of Directors. In observance of this duty, the Board of Directors' has delegated signing authority of cheques to Board officers and to designated signing authorities.

**General Restrictions**

- All cheques must be signed by three authorized co-signers.
- Any cheque issued to an officer or manager of NACC, may not be signed by that officer or manager as a co-signor.
- All expenditures of \$200.00 or more shall be paid by cheque

To avoid liability and to control risk management, all of the following types of documents need to be approved and signed by the Executive Director:

- Licenses
- Personnel Contracts
- Operational contracts within authority to purchase limits and budgetary restraints.
- Any other document creating a legal agreement

All of the following types of documents need to be approved and signed by the Board of Directors:

- Leases
- Any other document that relates to the use, occupancy, purchase, sale, lease or encumbrance of property.
- Long term contracts and/or contracts exceeding authority to purchase limits or budgetary restraints.

**Officers of the Board.**

Officers of the Board (Chairperson, and Vice-Chairperson(s)) may sign all cheques issued by the NACC. In this regard, it is mandatory that a Board Member sign all cheques over \$5,000.00.

**Designated Signing Authorities**

The designated staff signing authority of NACC is the Executive Director. Designated signing authorities may sign cheques up to and including \$5,000.00.

Officers of the Board and designated signing authorities may assign this responsibility to another individual in an acting role during periods of absence:

- The Executive Director and/or Executive Assistant must be advised in writing prior to the assignment.
- The designee will have the same signing limits as the designating official.
- Final responsibility for expenditures authorized during this acting period will rest with the designating official.



Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** **AUTHORITY TO SIGN - CONTRACTS**

**Number:** 2.20  
**Page:** 1 of 1

---

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With respect to contracts and agreements, two signatures are required from any one of:

- Executive Director
- Board Member with signing authority

Contracts under \$5,000 will be signed in accordance to Policy 2.15 Authority to Sign.

The Board confers authority to the Executive Director to make offers and sign agreements of employment.

Prior approval by the Board (documented in meeting minutes) will be required with respect to:

- Any contract or agreement, including contracts for the purchase or sale of goods or services, where the obligation of or the benefit to NACC exceeds \$5,000;
- Any contract or agreement which in the opinion of the Executive Director exposes NACC to an uncertain and potentially significant liability;
- Any contract or agreement which in the opinion of the Executive Director is precedent-setting or involves sensitive issues;
- Any lease, license or other agreement for the use or occupation of NACC where the term is or may be in excess of five years (including therein any periods of renewal or extension provided for in the lease, license, or agreement) or the annual rental or other annual payment related thereto exceeds \$5,000;
- Any actions which require the prior approval of a government legislated body (e.g. Minister of Education, Minister of Finance);
- Any contract or agreement which a Board Committee requests be brought before the Board for approval.

Contracts of \$50,000 or more shall be reviewed by legal counsel

No person is authorized to sign any document that creates an obligation or undertaking on behalf of NACC unless that contract has been reviewed and approved in accordance with this policy; and that individual has signing authority in accordance with Policy 2.15 Authority to Sign.



Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** **APPROVAL OF EXPENDITURES**

**Number:** 2.25  
**Page:** 1 of 1

---

1. The monthly financial statements, general ledger, balance sheets and cheque registers shall be approved by the Board of Directors on a monthly basis.
2. Account Payables shall be approved by the Executive, prior to payment.
3. All decisions of the Executive relevant to irregular payments of accounts will be recorded in the minutes of a meeting.
4. Whereas payments are made in connection with any contract, the Executive will hold back 15% of the contract price until the contract has been completed to the satisfaction of the N.A.C.C.
5. All capital expenditures must be approved by the Executive Board. Capital expenditures include all assets with a life span beyond two (2) years.
6. All professional service contracts with consultants or professionals require the approval of the Executive Board.
7. All professional service contracts with consultants or professionals exceeding \$5,000.00 per month require the approval of the Board of Directors.
8. No unilateral decision on expenditures by individual board members will be valid or implemented by the staff of N.A.C.C. Proper authorization by the Executive, or the Board of Directors, to the extent that each has authority under these regulations, will be a pre-requisite to the actual expenditure of the available fiscal resources of N.A.C.C.
9. Expenditures of public funds shall be made to enhance the objectives and goals of N.A.C.C. for the general benefit of the N.A.C.C. membership.





Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** **EXPENSES**

**Number:** 2.35  
**Page:** 1 of 1

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1. Any and all expenses incurred by Board members or employees, other than normal day to day expenses, for which disbursement has not already been provided, while conducting previously approved NACC business, and within budgetary guidelines, shall be repaid to the individual upon presentation of receipts and written justification.
2. Incurred costs must be for the NACC program only.
3. Value-consciousness and frugality must be exercised.



Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** **EXPENSE CLAIMS**

**Number:** 2.40  
**Page:** 1 of 1

---

Any and all expenses incurred by Board members or employees while conducting approved NACC business shall be repaid to the individual upon presentation of receipts.

Value-consciousness and frugality must be exercised.

Staff and Board who incur expenses related to NACC will complete an Expense Claim Form for reimbursement. This form must be utilized for:

- Travel Expenses
- Travel Advances
- Mileage
- Purchases that cannot be reimbursed through petty cash.

The form must be signed by the staff member and be approved by the Executive Director prior to the Executive Assistant issuing a cheque to the staff member. The President or another designated Board member will sign the expense account form of the Executive Director.



Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** TRAVEL AND PER DIEMS

**Number:** 2.41  
**Page:** 1 of 7

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**1.0 INTERPRETATION**

In these guidelines, the following definitions are applicable:

“Authorized NACC Business” means:

1. Preparation Time. “Preparation Time” means time spent preparing for Meetings and includes reading any materials that are related to the Meeting, preparing a written regional report to be circulated prior to the Meeting. It also includes time spent reading and responding to materials or requests issued by or on behalf of the NACC, the President, a Committee President, that specifically require a response from the Director. Unless pre-approved by the President, Preparation Time does not include opening e-mails and reading incidental communications or materials that are not required for Meetings but are circulated by the NACC for background interest only.
2. Time spent in Meetings;
3. Time spent undertaking any duties assigned by the Board.
4. Time spent by Committee Presidents on committee administration and
5. undertaking any duties assigned by the committee; and
6. Time spent by Presidents on Board administration, undertaking any duties
7. assigned by the Board and communicating with the Executive Director, other Presidents, Government Departments, Communities.
8. “Board” means the Board of Directors of the NACC;
9. “President” means the Director designated by the Lieutenant Governor in Council to be the
10. President of the NACC;
11. “Policy” means the Travel Policy.
12. Director” means an individual elected on the Board by the membership.
13. Executive Committee means the President, Northern, Eastern and Western Presidents.
14. “NACC” means the Northern Association of Community Councils;
15. “Meetings” mean Board meetings, Board Committee meetings, education sessions; NACC or Working Group meetings; and if pre- approved by the President, meetings with others and attendance at community engagement events;





Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** TRAVEL AND PER DIEMS

**Number:** 2.41  
**Page:** 2 of 7

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## 2.0 PURPOSE AND PRINCIPLES

### 2.1 Purpose

The purpose of these guidelines is to help the Board:

- a) manage the use of limited public resources in a prudent, efficient and cost effective manner;
- b) ensure consistency and accountability in the reimbursement of Director expenses and payment of Director per diems; and achieve its goals and fulfil its responsibilities within a fixed budget.

### 2.2 Principles

- a) Directors will abide by the following principles when carrying out the Director's duties: expenses associated with a Director's duties should minimize costs and maximize the benefits to the NACC;
- b) Directors should be reimbursed for legitimate work-related expenses;
- c) Reimbursable expenses, travel time and per diems should support program objectives of the NACC;
- d) Directors will make the most practical and economical arrangements for transportation, accommodation, meals and hospitality;
- e) Directors will consider total costs including the costs of transportation, accommodation, meals, per diems and travel time when making travel decisions;
- f) Directors will make reasonable use of tele-conferencing and video-conferencing facilities to reduce the need for travel;
- g) Meetings should be organized to minimize Board and Director costs; and Directors recognize their shared responsibility to ensure that governance costs are managed responsibly and in line with both Board goals and the NACC budget.
- h) All travel is approved by the Board.

## 3.0 APPLICATION

- 3.1 The procedures outlined in this policy apply to all NACC Directors.

## 4.0 AUDIT and DISCLOSURE

### 4.1 Audit

All payments made to Directors for expenses, travel time and per diems are subject to internal or external audit or audit by the funders.



Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** TRAVEL AND PER DIEMS

**Number:** 2.41  
**Page:** 3 of 7

---

4.2 Annual Disclosure

The total annual remuneration, comprised of expenses and compensation (i.e. per diems and travel time), will be reported in the NACC's annual report, as total amounts for the Board and as individual amounts by Director.

4.3 Freedom of Information and Protection of Privacy Act

Expenses, travel time and per diems claimed by Directors are subject to disclosure under FIPPA.

**5.0 EXPENSES**

5.1 Expenses Must be Reasonable and Consistent with our mandate.

Reimbursable expenses must be

- (i) be incurred as a result of traveling or entertaining on NACC Authorized Business;
- (ii) be modest and appropriate; and
- (iii) strike a balance among economy, health & safety, and efficiency of operations. These expenses must be incurred, and will be reimbursed, in accordance with policy.

5.2 Entertaining or Hospitality Expenses

All entertaining or hospitality expenses must be pre-approved by the President.

5.3 Other Expenses

Expenses other than those identified in the Policy are reimbursable if pre-approved by the Board.

5.4 Travel and Transportation Costs Must be Practical and Economical

Care must be taken when traveling on NACC business to ensure that travel costs are reasonable. In general, the least expensive means of transportation should be adopted unless otherwise pre-approved by the President.

**6.0 TRAVEL TIME**

6.1 Travel Time Must be Reasonable

Directors should arrange their travel to minimize payment for travel time. Travel time is time spent in transit. It does not include the time between



Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** TRAVEL AND PER DIEMS

**Number:** 2.41  
**Page:** 4 of 7

---

arriving at a hotel and the start of a Meeting. Travel time is not to be included in calculating the time for a Meeting.

6.3 Day Before/Day After Travel

If a Director must travel the day before a meeting and/or return the day after a meeting, travel time may be claimed.

6.4 Calculation of Travel Time

If Travel time, via the most direct route, is four (4) hours or less, Directors may claim ½ day per diem travel time. If time is over 4 hours, Directors may claim a full day per diem. A maximum of 2 days travel time will be permitted for meetings.

## 7.0 NON COMPENSABLE TIME AND EXPENSES

7.1 Only Authorized NACC Activities

A Director may not claim per diems, expenses or travel time not actually incurred on authorized NACC Activities.

7.2 Voluntary Attendance

A Director may not claim per diems, or travel time for any meeting or event where the Director's presence is not required by the Board— i.e. those activities, whether or not related to the NACC that a Director attends on a voluntary basis. This would include social, ceremonial or communication events, and community engagement events where the Director is not an official representative of the NACC; and attendance at conferences or educational events organized by a party other than the NACC.

7.3 Non Reimbursable Expenses

- Alcohol
- Child care
- Dues in private clubs
- Golfing or green fees
- Gym and recreational fees, including massages and saunas vi. In-room movies and mini-bar charges
- Life insurance, flight insurance, personal automobile insurance and baggage insurance
- Loss/theft of cash, airline tickets, personal funds or property
- Lost baggage or excess baggage charge for personal items.



**Northern Association of Community Councils**  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** TRAVEL AND PER DIEMS

**Number:** 2.41  
**Page:** 5 of 7

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- Parking or traffic fines
- Personal automobile repairs, grooming services, shoe shines
- Personal credit card annual fees or interest charges
- Unauthorized car rentals, registration fees, etc.
- Discretionary upgrades (air, hotel, car, etc.)
- Expenses of any person other than the Director

7.4 Travel Advances

80% of travel expenses may approved as a travel advance. A travel expense claim must be submitted two days prior to travel to get an advance.

**8.0 ACCOMODATIONS**

- 8.1 A single room with a private bath in a business class hotel is the standard for travelers.
- 8.2 Itemized receipts for all lodging expenses must accompany the travel expense statement.
- 8.3 Reimbursement will be made to the employee at the single occupancy rate. Additional accommodation costs over and above a single occupancy rate will not be reimbursed. Costs associated with upgrades in accommodations will generally not be reimbursed unless standard accommodations are not available.

**9.0 MILEAGE**

- 9.1 Business travel in personal automobiles for out of town travel will be reimbursed. This mileage allowance covers all auto costs, excluding parking which are reimbursable with appropriate receipts.
- 9.2 Travelers' shall car pool when possible.
- 9.3 Reimbursable amounts are paid to the driver only. Passengers travelling in the motor vehicle may not claim mileage or the cost of equivalent public transportation.
- 9.4 Reimbursable costs are calculated by applying the kilometer rate to the actual driving distance by using the most direct route.
- 9.5 Mileage reimbursement cannot be claimed when using a NACC vehicle (including rentals).



Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** TRAVEL AND PER DIEMS

**Number:** 2.41  
**Page:** 6 of 7

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## 10.0 CLAIMS FOR COMPENSABLE TIME AND EXPENSES

### 10.1 Claims Must be Made Within a Reasonable Time.

Claims for per diems, travel time and expense reimbursement must be made promptly and in any event should be submitted with receipts within 30 days of the end of the month in which they were incurred. No claim incurred within a given fiscal year may be claimed later than 60 days after the fiscal year end.

### 10.2 Original Receipts are Required and Exceptions Must be Documented

Original receipts, not photocopies, must be submitted with each expense claim. For audit purposes, any claims for expenses that exceed the limits must be accompanied by a written explanation of the circumstances. Further if the President pre-approved the exception, the date on which prior approval was given, or where possible, a copy of the e-mail in which permission was granted, should be included with the explanation.

### 10.3 Claims Must be Approved.

The President will approve all claims before they are submitted for payment. The Vice-President will approve the President's claims.

## 11.0 NON ATTENDANCE

11.1 If travel must be cancelled, it is the travelers' responsibility to cancel their reservations and avoid all penalties if possible. The traveler shall be responsible for penalties if the reservation is not properly cancelled unless it can be demonstrated that the cause of the charge was out of the control of the traveler.

11.2 If a hotel room is guaranteed and must be cancelled, it is the responsibility of the traveler to avoid all "no show" charges by cancelling the reservation. If the reservation is not properly cancelled, unless it can be demonstrated that the cause of the charge was out of the control of the traveler, charges will be recovered from any outstanding expense claims.

11.3 If a travel advance has been provided, and travel does not occur, advance will be recovered on the next expense claim.

## 12.0 PAYMENT

12.1 Mileage, hotel and incidentals will be provided at the meeting.

12.2 Per Diems will be calculated and sent after the meeting.



Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** TRAVEL AND PER DIEMS

**Number:** 2.41  
**Page:** 7 of 7

---

12.3 Signature on the expense claim indicates that the claim is in compliance with the requirements of this policy.

**13.0 DISBUTE**

Any dispute relating the application of these guidelines will be submitted to the President for resolution.



Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** TRAVEL

**Number:** 2.45  
**Page:** 1 of 1

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Travel should be planned and approved enough in advance so that the lowest possible fare may be obtained.

The Employee may upgrade to the next level of service if the upgrade is at no cost to the NACC. Purchase of upgrade certificates shall be at the Employee's expense and such cost is not reimbursable.

If travel must be cancelled, it is the Employee's responsibility to cancel their reservations and avoid all penalties if possible. The Employee shall be responsible for penalties if the reservation is not properly cancelled unless it can be demonstrated that the cause of the charge was out of the control of the Employee.



**Northern Association of Community Councils**  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** ACCOMODATIONS

**Number:** 2.50  
**Page:** 1 of 1

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A single room with a private bath in a business class hotel is the standard for travelers.

If a hotel room is guaranteed and must be cancelled, it is the Employee's responsibility to avoid all "no show" charges by cancelling the reservation. The Employee shall be responsible for the "no show" charge if the reservation is not properly cancelled unless it can be demonstrated that the cause of the charge was out of the control of the Employee.





Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** RATES

**Number:** 2.55  
**Page:** 1 of 1

---

**Meals**

	Breakfast	Lunch	Dinner
Meals	\$9.40	\$13.40	\$21.00

Incidentals	\$5.00/day
Hotel	Up to \$140.00/night
Private Accommodations	\$40.00/night
Mileage	\$0.45/km

**Per Diems**

President	\$90.00/Day
Executive Board	\$75.00/Day
Board	\$75.00/day
Committee Chair	\$90.00/Day
Committee Member	\$75.00/Day
Travel Days	\$60.00/day

Receipts are not required when making a standard reimbursement claim.

- If meals are provided then that specific meal reimbursement is eliminated.
- At no time shall a member of the Association collect a duplicate expense allowance.

**Reimbursement**

All expenses must be claimed on an Expense Claim Form. A receipt must be provided for any amount claimed over the standard meal allotment and must be approved.

Additional expenses may be approved based on receipts.



Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** MILEAGE

**Number:** 2.60  
**Page:** 1 of 1

---

Business travel in personal automobiles for out of town travel will be reimbursed. This mileage allowance covers all auto costs, excluding parking which are reimbursable with appropriate receipts.

Employees shall car pool when possible.

Mileage will be reimbursed at \$0.45 per kilometre when utilizing personal vehicles for business travel.

Reimbursable amounts are paid to the driver only. Passengers travelling in the motor vehicle may not claim mileage or the cost of equivalent public transportation.

Reimbursable costs are calculated by applying the kilometre rate to the actual driving distance by using the most direct route.

Mileage reimbursement cannot be claimed when using a NACC vehicle (including rentals).



**Northern Association of Community Councils**  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** TRAVEL ADVANCE

**Number:** 2.65  
**Page:** 1 of 1

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All travel advances must be approved by the Executive Director.

Approved travel advance requests should be received by the Executive Assistant five (5) working days prior to the date of travel to allow the cheque to be processed.

Employees receiving a travel advance must complete an expense report and turn it into the finance department upon the completion of their travel. Travel advances will not be issued to employees who have outstanding advances.

Employees with travel advances outstanding greater than 30 days after the end of their travel will have the amount of the outstanding advances deducted from their next paycheck.

Any employee terminating employment with the Northern Association of Community Councils with an outstanding travel advance will have the amount of the advance deducted from their final paycheck.



Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management

**Number:** 2.67

**Title:** **NON REIMBURSEABLE EXPENSES**

**Page:** 1 of 1

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The Northern Association of Community Councils does not reimburse the following expenses:

- 1) Airline club dues
- 2) Airline/Hotel upgrade certificates
- 3) Health club fees
- 4) Medical bills incurred during travel (unless specifically approved)
- 5) Movies/video rentals
- 6) Personal entertainment
- 7) Traffic violations
- 8) Alcohol

Exceptions to any or all of these items may be granted with written approval by the Executive Director.



**Northern Association of Community Councils**  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** **PETTY CASH**

**Number:** 2.70  
**Page:** 1 of 1

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Petty cash should be used to cover small expenses that require immediate payment.

Petty cash funds are available from the Executive Assistant.

Restrictions on the petty cash account shall include:

- Petty cash expenses shall not exceed \$50.00 per item. Any expense greater than this amount should be billed and processed through the regular Accounts Payable process.
- Any item that requires documentation for Revenue Canada will be put on an expense report and not paid through petty cash. This includes all travel expenses.

Petty Cash Disbursement

- All expenditures must have a receipt.
- All receipts must indicate a budget expense code.
- Petty cash amounts will be reconciled and replenished monthly.



Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** TELEPHONE, FAX, EMAIL

**Number:** 2.73  
**Page:** 1 of 2

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Telephone, fax, internet, and email is available for staff members to use to carry out their duties and responsibilities in relation to their employment at the Northern Association of Community Councils. The use of these resources must be related to NACC business however, incidental and occasional personal use may occur when such use does not generate a direct cost for NACC, follows the guidelines as outlined below, and/or does not unduly interfere with the individual's assigned responsibilities or the normal functioning of the office. Employees who abuse of telephone, fax, internet, and/or emails may subject to disciplinary action and/or termination without notice.

#### **TELEPHONE AND FAXING**

Personal long distance phone calls and faxes are prohibited. If it is necessary to place a personal long distance call or fax, a personal calling card must be used or the call must be collect or charged to a third party.

#### **EMAIL**

All messages distributed via email, even personal emails, are the property of The Northern Association of Community Councils You must have no expectation of privacy in anything that you create, store, send or receive and your emails can be monitored without prior notification.

It is strictly prohibited to:

- Send or forward emails containing libellous, defamatory, offensive, racist or obscene remarks.
- Forward a message or copy a message or attachment belonging to another user without acquiring permission from the originator first.
- Send unsolicited email messages or chain mail.
- Forge or attempt to forge email messages, or disguise or attempt to disguise your identity when sending mail.
- Use work email addresses as a personal contact on websites, mailing list systems, chat rooms, web pages, and newsgroups.

#### **Duty of care**

Users must take the same care in drafting an email as they would for any other communication. Confidential information should not be sent via email.



Northern Association of Community Councils  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** TELEPHONE, FAX, EMAIL

**Number:** 2.73  
**Page:** 1 of 2

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#### Personal usage

Although the company's email system is meant for business use, NACC allows personal usage if it is reasonable and does not interfere with work.

#### Disclaimer

All company emails must have a NACC signature that includes name, title, and contact numbers. In addition, the following disclaimer will be added to each outgoing email:

*"Please note that, save a notice to the contrary by the recipient or special circumstances, the use of email is considered by the Association as an adequate means of communication, equivalent to regular mail. The present message is intended only for the named recipient(s) above, and its contents are confidential. If you have received this message in error, please notify us immediately and delete the original message without making a copy, disclosing its contents or taking any action based thereon."*

#### INTERNET

The primary reason for the provision of Internet access is for research and information. However, as with email, it is legitimate for employees to make use of the Internet in its various forms for personal purposes as long as:

- it is not used to view or distribute improper material such as text, messages or images which are derogatory, defamatory or obscene.
- personal Internet use does not interfere, either by its timing or extent, with the performance of the employee's duties.



**Northern Association of Community Councils**  
Policy and Procedures  
**POLICY**

**Section:** Financial Management  
**Title:** **PROPERTY DISPOSAL**

**Number:** 2.75  
**Page:** 1 of 1

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NACC property may become obsolete and/or not needed. Property will be disposed of according to the approved method ratified by the Board. All funds realized from property disposal shall be forwarded to the Board for NACC use, at the Board's discretion.