

TOWN OF WHITBOURNE

POLICY BOOK 2012

WATER & SEWER

1. New Connection fee - \$1500.00
2. All vacant lots and dwellings are to be charged water and sewer at a fixed rate of \$25.00 per year.
3. Water and sewer is to be charged as one parcel when lot fronts on two roads.
4. Connections and disconnections to be carried out year round.
5. Supplies to be loaned out only on an Emergency basis. Items to be returned or replaced the following day.
6. The Due date for all Municipal Taxes is June 30th of each year. Immediately after the due date, a Notice of Arrears will be mailed. Ten days after this notice, a letter of collection will be mailed giving 20 days to pay the arrears in full. This letter will state that services will be discontinued and the Clerk is to seek power of sale, or the account will be sent to a Collection Agency if full payment is not received on or before the date stated on the collection letter.
7. Water and sewer services that are found to have not been billed will be in accordance with the Municipal Act.
8. Chlorine readings are to be checked every day and the proper records are to be filed at the Town Office every Friday.
9. Water and sewer taxes will be billed to the owners of all properties that are capable of being serviced with water and sewer. Under Section 130 of the Municipalities Act, 1999.
10. Policy – Water and Sewer Exemption – Church properties are to be exempt from water and sewer tax; the buildings where religious worship takes place, this will include the basement of such a place.

ROAD MAINTENANCE

Road Maintenance will be carried out upon recommendation of the Works Committee.

EXCAVATION

Permits from the Council are to be granted and the owner is responsible to have a pit properly landscaped upon completion of work. Council employees shall inspect the pit before a permit is issued and when the work is completed. Beginning January 2005, a permit will cost \$25.00.

- Any outside contractors of any type will be required to purchase an operating permit to work within in Town. A permit cost \$150.00 per job or \$600.00 a year.

PROPERTY

1. Requests for erection of a building must come to the table for approval, accompanied by all necessary documents and plot plan including the Department of Health approval and professional plans before a permit is issued.
2. All newly constructed homes shall be built in line, where possible, with existing homes. Newly developed subdivisions shall be built in line.

3. The permit fees for a shed, patio, and porch construction is \$25.00. A site inspection is required.
4. A permit must be issued by Council for the erection of any fence fronting on a road street (\$10.00 permit fee) and all fences replaced or a new fence erected on a street would require to be set back from the center line of such a street, as follows; on main roads not less than 45 feet from the center line. On all Council secondary roads, fences shall not be less than 20 feet from the center line. Appropriate wire fencing will be permitted. Residents are not permitted to erect fences or structures on properties wherein it impeded or hinders Council operations. E.g. snow clearing, garbage collections, etc. Council will not be responsible for damages incurred to properties if regulations are not adhered to.
5. Separate permits for separate lots; if a resident wishes to carry out renovations or work on different properties, a separate permit is to be issued for each lot. Permit is to be identified by the civic address.
6. Repair permits are to run one year from the date of purchase.
7. A culvert may be installed to supply a natural flow of water.
8. Curb stops on private property; the Town will assume responsibility for a curb stop repair if the curb stops interferes with the flow of traffic in a resident's driveway.
9. Council does not issue Tax Certificates without certified cheques or cash.
10. Provisions made for existing lots: Regulations lot size: 50'x100' – Serviced lot. At least ½ acre to be determined by the Department of Health.
11. Council is not responsible for damage to private property where sewage back-flow preventers are not installed by residents.

DILAPIDATED BUILDINGS (Policy is the same for structures, fences and properties in general)

1. A notification from Council in writing to party in question of complaint.
2. Visual site inspection is to be performed by authorized personnel; Council, Fire Department, Health Personnel.
3. Deficiencies listed and written report submitted to Council, plus photos and dates within ten days.
4. Written report from the Council to party concerned listing deficiencies to be corrected.
5. Sheds or buildings that are left incomplete for an indefinite period, i.e. 1 year, are given a 60 day notice to have building completed. If building is not completed within a 60 day timeframe, building shall be deemed dilapidated.

OFFICE PROCEDURE

1. Council has adopted the Best Practices Guide, in Office Procedures as outlined in the Cash Handling Essentials for Municipal Governments 2nd Edition.
2. Record Management; there must be a motion of Council approving the destruction of Town records.

SNOW CLEARING

1. Not Council's policy to clear individual driveways and private roads.

2. In the event of an emergency, snow clearing for senior citizens, churches, disabled individuals to take priority.
3. Clearing of snow from fire hydrants is a standing order.
4. During winter months, vehicles may be parked at the residence of the employee during on call after hours.
5. Council will not be held responsible for damage incurred to private paved driveways due to snow clearing if driveways are improperly connected to the main road.

FIRE DEPARTMENT

1. Policy carried out as per Municipal Act, Sections 183-189. According to Act, Council is responsible for training, etc.
2. Fire Department will respond to an emergency but have a back up in community. Will not leave unprotected.
3. Fire hydrants to be provided with 2"x3" markers with red flags attached.
4. Purchasing: all invoices to be paid by Council must be accompanied by a Purchase Order Number. If a PO number is not issued by the Clerk, the invoice will not be paid.
5. Pay all active members of the Whitbourne Volunteer Fire Department an honorarium. The set pay date will be the second Friday in December of each year. Council will pay to each member \$4.85 per meeting up to \$252.20, based strictly on meeting/drill attendance. Attendance Role will be submitted to the Town Clerk each week. Any Fire Department member who leaves the Fire Department for any reason prior to the schedule pay date, forfeits his/her full honorarium.
6. Purchase Insurance for members of the Whitbourne Volunteer Fire Department.

TAXATION

1. That Council imposes a penalty of 2% per month on all delinquent accounts. Effective June 2003.
2. All taxes due and payable. That is Business Tax, Property Tax, Water & Sewer Fees, Poll Tax, on June 30 of each year. Effective June 2002.
3. New Businesses; to institute an Occupancy Permit at a cost of \$50.00. This permit will be required before new businesses can operate in the Town of Whitbourne.
4. A 50% tax discount shall be given to a new business and a 10% tax discount shall be given to new owners of an existing business.

EMPLOYEES (Most subject to Union)

1. Annual Leave for staff is taken within the calendar year from January 1st to December 31st for each year and that Council be given two months notice of Vacations except in Emergency Situations. Vacation time not taken within the calendar year will be forfeited.
2. Employee Expenditures: Expenditures for repairs, maintenance, materials, etc., that are not considered supplies, and that are not considered an emergency purchase must be approved by Council. All expenditures over \$500.00 must be approved by Council and must be accompanied by three price quotes.

3. All work projects, excluding regular maintenance should come before Council or the Works Committee for approval and scheduling. Regular Maintenance should also be scheduled.
4. Sick Leave/Annual Leave/Time Off in lieu of Overtime Request must be submitted on the appropriate form and approved before the leave is taken.
5. PO numbers are to be issued for all purchases and should correspond to the invoice. Nothing should be added to the invoice after the PO is issued. The PO should be clearly marked with the project, i.e. Library, Bus Shelter, etc. A separate PO should be issued for each project.
6. Cell phones are never to be turned off during working hours or while on call.
7. Calling in Relief Clerk: In the event the Clerk is unable to report for work or is working out of the office, the Council has made the following policy; the Mayor or Deputy Mayor will make the decision whether or not to call in the Relief Clerk or to close the office.
8. Employee Discipline: a reprimand will remain on an employee's file for a twelve month period. For safety issues, three reprimands will result in disciplinary action up to and including dismissal.

VEHICLES

1. All vehicles are to be parked in Council depot after regular working hours during summer months in case of an emergency.
2. During winter hours, vehicles may be parked in the residence of the employee that is on call after hours.
3. Any and all accidents are to be followed up and a written report sent to Council.
4. Where repairs are required to any of the Town's equipment due to accidents, the maintenance man must acquire a written estimate for repairs before repairs are made.
5. If equipment is unavailable in the Town, the Town reserves the right to hire equipment from outside the Town in consultation with the Maintenance Supervisor and Committee.
6. Unauthorized persons other than employees or agents of the community are not permitted in Town vehicles at any time.
7. If Town vehicles can be repaired in a timely fashion by qualified persons locally, then the local business should be given the opportunity to do so, providing prices are competitive. Lease vehicles must be repaired at the dealership.

COUNCILORS PURSUING COUNCIL BUSINESS – TRAVEL EXPENSES

1. All travel undertaken by Council employees or councilors must be approved
2. Spouses may accompany councilors and staff to conventions, i.e. NLFM or NALAMA or when occasion warrants.
3. Travel claims are to be submitted before payment is issued for all travel.
4. To qualify for reimbursement of the breakfast the employee or councilor must depart from home on or before 7:00 a.m.
5. To qualify for reimbursement of the lunch meal the employee or councilor must depart home on or before 11:00 a.m. or return home on or after 1:00 p.m.
6. To qualify for reimbursement of the dinner meal the employee or councilor must return home on or after 7:00 p.m.

Employees & Councilors

1 Day: Breakfast - \$7.30
 Lunch - \$10.95
 Dinner - \$18.25
 Mileage: .40 per km

Councilors

Per Diem – 1 Day: \$50.00
 3 Meals on Day of Return

ILLEGAL DUMPING

The fine for illegal dumping within the Municipality of Whitbourne is set at a minimum of \$250.00 and a maximum of \$500.00.

SIGNS

1. Application to erect signs must be submitted to Council.
2. Site inspection must be completed by a Town employee and recommendation made by a Town Employee.
3. Site inspection to consider; regulations placement, distance, height, content and illumination to be considered for traffic obstruction.
4. Permit to erect sign: \$20.00 per sign.
5. Site inspection to be carried out by a Town employee after sign is erected.
6. Where signs may not be well maintained and are considered by Council to be in dilapidated state, Council may repair the sign at the owner's expense.
7. Election signs are to be removed 24 hours after the election. If not removed, the Town will bill.

PERMITS

1. General Repairs: permit to be issued before work begins. Permit valid for one civic address as specified on the permit. Price of general repairs permit is \$20.00
2. Commercial Construction Permit: application must be submitted to council accompanied by a structure plan. Site inspection must be completed by Town Superintendant of Works. Approval will be provided in principal, permit will not be issued until all necessary government service inspections are complete and letters of approval are presented to Council. Cost of building permit is \$150.00
3. Residential Construction Permit: application must be submitted to Council accompanied by structure plans. Site inspection must be completed by Outside Foreman. Approval will be provided in principal where water and sewer approval is necessary from the Department of Health. Permit will not be issued until all necessary letters of approval are presented to Council. Cost of Residential Permit is \$50.00
4. Temporary Living Quarters: Temporary living quarters, i.e., buses and the like shall only be permitted on private property with a permit from Council while permanent residence

is under construction. There will be no charge for this permit; however, it must be reissued every six months.

- Water & Sewer Connection Fee - \$1500.00
- Residential General Repairs - \$20.00
- Residential Construction - \$100.00
- Commercial General Repairs - \$250.00
- Commercial Construction - \$500.00
- Demolition Fee – No Fee
- Compliance Letters - \$50.00
- Tax Certificate - \$100.00
- Erect Sign - \$20.00 per sign
- Coping Fee - \$0.25 per page for residents
- Shed, Porch, Patio Permit - \$25.00
- Commercial Occupancy Permit - \$50.00
- Outside Contractor permit - \$150.00 per job/\$600.00 a year

MISCELLANEOUS

1. *Petty Cash*: the amount of \$100.00 is designated for petty cash and the Clerk is empowered to pay small bills from same.
2. *Sympathy Cards*: the Council expresses sympathy by card or some other means to the family of a deceased person within the Municipality of Whitbourne.
3. *Donations*: if a Councilor dies while in office, a donation in memory of the deceased be made to the church or charity of the family's choice.
4. *Complaints*: Council can only act on complaints that are submitted in writing or brought in person to a regular meeting.
5. *Car Wrecks*: ten day notice for removal. If not moved in this period, wreck will be removed by Council at owner's expense.
6. *Dogs*: are not permitted to roam at large throughout the Town at any time. Dogs shall be kept on a leash at all times when the owner is walking them through the community. The owners of roaming dogs are to be ticketed.
7. *Culverts*: Council will install culverts on private property free of charge, but the owner is responsible for all costs related to the purchase of the culvert.
8. *Tax Certificates*: issued if all taxed for the year in questioned is paid in full, along with the payment of \$100.00 for the cost of the certificate.
9. *Office Cleaning*: Town Clerk, in consultation with maintenance, can authorize office cleaning when required.
10. *Minutes*: to be compiled within one week of meeting and made available to Council.
11. *Inventory of Town Equipment & Tools*: should be completed immediately. Equipment & tools, and other property when damages or discarded must be reported to Council in writing.
12. *Farm Animals*: Owners of farm animals, turkeys, ducks, geese, etc. shall keep them confined in a suitable compound that is maintained in sanitary conditions at all times. Failure to comply will result in action.

13. *Workplace Health & Safety*: Council shall be responsible for all safety rules as per Labor Act. Meetings shall be held periodically.
14. *Policy for Access to Information*: all requests for information must be submitted in writing and responded in writing.
15. *Keys to the Town Office*: the Outside Foreman and the Town Clerk have the keys to the Town Office.

DEVELOPMENT POLICIES

1. Developer shall submit a Concept Plan for Council's "Approval in Principal".
2. All developments are to be constructed under the regulations of the Town's Municipal Plan.
3. Plans and profile design drawings, and plot plans are to be submitted and approved by the Town.
4. Engineers before the Council can approve the development.
5. The developer is responsible to construct one green space, i.e., park, playground, etc., for every 17 lots developed. The Town has the option to accept cash in lieu of green space.
6. Development permit fees are to be levied on all residential developments based on every \$100.00 per lot.
7. Development permit fees are to be levied on all commercial land development at 2% of the estimated cost of the development.
8. No less than 10% securities to be held in trust by the Town.
9. Payment for all inspections carried out by the Town's Engineers shall be the responsibility of the developer.
10. A Development Agreement is to be signed before a development begins.

WHITBOURNE TOWN COUNCIL'S HEALTH & SAFETY POLICY STATEMENT

Members of the Whitbourne Town Council are vitally interested in their workers' health and safety. Our objective is to protect our workers from any injury and/or illness. The Whitbourne Town Council, as the employer, is ultimately responsible for worker health and safety.

The Town Council of Whitbourne is personally committed to taking every reasonable precaution for the protection of all workers. To fulfill this commitment, The Whitbourne Town Council will make every effort to provide and maintain a safe and healthy workplace by adhering to acceptable industry standards and complying with occupational health and safety legislation. In keeping with the occupational health and safety legislation, a healthy and safe workplace will be accomplished in consultation and cooperation with the management and with the workers in particular with the workers health and safety representative.

1. Supervisors will be held accountable for the health and safety of workers under their supervisions. Responsibility includes, ensuring that machinery and equipment are safe and that work practices are in compliance with the established legislation. To protect their health and safety, workers must receive adequate specific work task training.
2. Every worker must protect his/her health and safety and the health and safety of other workers by working in compliance with the safety legislation.
3. Contractors will be required to operate according to the legislative.

4. Health and Safety is an integral part of everyday work at The Whitbourne Town Council. It is in the best interest of all to join together and put into practice the health and safety principles in all work activities.

This policy will be reviewed on an annual basis and revised as necessary.

TOWN OF WHITBOURNE'S ROAD STANDARDS & REGULATIONS

Regulations: These regulations shall be known as the Town of Whitbourne's Road Standards & Regulations.

Adoption: These regulations are made and adopted under Section 413 of the Municipalities Act, Chapter M-34, S.N. 1999.

Application: These regulations shall apply to all new road constructions carried out within the municipal boundary of the Town of Whitbourne.

Road Definitions: For the purpose of these Regulations, new roads shall be known as Local Roads (Serviced) and Local Roads (Unserviced).

Road Construction: Local roads will be constructed to allow for passenger and service vehicles. Large vehicles shall be restricted from parking so as not to impede that flow of traffic.

Road Requirements: Local roads shall be designed to provide safe traffic flow. The following table identifies the minimum requirements of a new road construction.

Road Standards and Classifications		
	Local (Serviced)	Local (Unserviced)
Road Grade (Max)	10%	10%
Road Right of Way	15m	15m
Maximum Radius	50m	50m
Paved Surface Width	8m	6m
Class "A" Finished Surface	8m	6m
Shoulder Width (Min)	1m	1m

Cul-de-sacs: Cul-de-sacs shall have the following minimum requirements:

- a. The turning circle shall have a minimum radius of 15.25m.
- b. The maximum length of a cul-de-sac shall be 200m for serviced roads and 300m for unserviced roads.
- c. The length of the cul-de-sac is measured from the street intersection to the end of the turning circle.

Road Intersections: Road intersections shall have a minimum center line distance between opposite intersections of 60m.

Side Ditches: Side ditches shall be constructed along both sides of the road. Ditches shall be constructed to the following requirements:

- a. Minimum bottom width = 1.0m
- b. Minimum depth = 1.0m
- c. Maximum side slope = 2:1

Road Crown: All roads shall have a minimum of 150mm crowned roadway cross-section of not less than 2%.

Unpaved Roads: Unpaved roads shall have a minimum of 150mm Class “B” and 75mm Class “A” granular. Underlying fill shall be grey glacial till or blast rock to a depth of 300mm.

Paved Roads: Paved roads shall conform to 4.6 and shall include 38mm base course and 38mm surface course asphalt.

Road Extensions: Roads, where required, may be extended from existing roads and shall be finished with the same surface as the existing road. Temporary road extensions shall be constructed 20m beyond the end of the new proposed driveway. A temporary turning circle as defined in Cul-de-sacs shall be installed at the cost of the developer.

Town Acceptance: The Town of Whitbourne shall not accept liability or be responsible for maintenance of any new road unless;

- a. The developer has received prior written approval for road construction as required under these Regulations and the Town’s Development Regulations.
- b. The Town approved the new road design as required under these Regulations and the Town’s Development Regulations.
- c. The developer agrees to convey the new road to the Town by way of a legal conveyance and legal survey.
- d. The new road is free from any other land claim and the developer has legally searched and secured legal title to the satisfaction of the Town.
- e. The Developer provides an Engineer’s Certificate upon completion of the new road construction; new road construction is RLU60 including asphalt surface.
- f. The Developer is responsible for all costs as may be required for conditions a, b, c, d, and e as listed above.

WHITBOURNE TOWN COUNCIL’S POLICIES AND PROCEDURES

AUDITS & AUDITORS

Audits are required to be done annually, by qualified licensed Chartered Accountants, Certified General Accountants, or Certified Management Accountants in compliance with PSAP

Information regarding audits:

- An audit should be done as early in the new year as possible.
- Insist on a Management Letter and request meeting with the auditor to review and discuss any discrepancies and/or recommendations.

- Forensic audits are not required by the Department of Municipal and Provincial Affairs, because they can be costly and time consuming. Forensic audits are required if a Municipality wants the RCMP or RNC to investigate a suspicion of mismanagement of Town funds. The Municipality is responsible for the costs associated with this type of audit.
- If there is evidence of mismanagement, Council must request that the RCMP or RNC proceed with a formal investigation.

Management Letters: Management letters alert the Council of the possibility of any irregularities or discrepancies in the Town's bookkeeping.

SAFETY & SECURITY

Town Office Safe

- Every Municipality should have a qualified, fireproof safe, which is of sufficient size to secure the Town's financial transactions, financial records, and other important documents.
- The Town Clerk, acting Town Clerk or the designate, as authorized by Council, is the only person to have the combination to the safe.
- There should be a contingency plan for the possibility that the Town Clerk/Acting Town Clerk, or designate is not available and documents are required.

Access to Town's Official Documents

- The Town Clerk has the legal responsibility for the filing, maintenance and safekeeping of the official documents of the Town.
- Councilors and the general public should only have supervised access to public documents. Such access should not interfere with normal administrative duties of the Clerk.
- Access should be allowed only during regular business hours.
- The public may take copies of these types of documents away with them.
- Council may charge a fee for this services
- The official documents of the Town, including the Financial Records, must never be taken from the Town Office, with the following exceptions;
 - Municipal Analysts of the Department of Municipal Affairs are permitted access to all Town records.
 - Council may authorize the Town's auditor to take the books of accounts out of the office when conducting an audit
 - By valid court order.

Document for the Public's Inspections:

- Adopted Minutes of Council
- Assessment Rolls
- Regulations
- Municipal Plans
- Open Public Tenders

- Adopted Budgets
- Contracts
- Orders
- Permits
- Auditor's Reports
- All other documents tabled at a regular meeting

Bonding of Employees

- Anyone who handles cash and other financial transactions of the Town must be bonded, to insure against theft or loss of money.
- Many Municipalities opt for commercial 'blanket' bonding insurance which covers all employees and Council member.

MANAGING TOWN FINANCES

Accepting Cheques

Council should only accept cheques under the following conditions:

1st Party Cheques

- A personal cheque drawn on a taxpayer's bank account, payable to the Town of Whitbourne and presented or mailed by him/her, for payment of taxes of another Council-issued bill. Cheque amounts should not exceed the amount of payment to be made.
- Personal cheques of Council staff should not be cashed from Council funds, except for payment of taxes.
- Provincial or Federal Government cheques, payable to the Town, e.g. MOG.
- Personal cheques, payable to the Town, presented or mailed for reasons other than taxes or other owed amounts, e.g. donations.

2nd Party Cheques

- A cheque written on an establishment's bank account presented by the person named on the cheque, to make a tax payment.
- A government cheque being presented to the Town by the person named on the cheque as a tax payment.
- Never cash cheques for money without payment being made on taxes or other Council levied bills.
- Always issue the receipt and enter into the deposit book, recording the name of the person who presents the cheque to the Town.
- Council can limit the amount of money to be returned to a taxpayer when the face value of the cheque exceeds the amount of the payment due.

Issuing Receipts

- Always issue a receipt whenever money is received, be it in the form of currency, cheque, money order or bank draft.

- Payments to the Council should only be accepted during regular business hours, and only in the Town Office.
- The Mayor or Councilor should never accept payments from taxpayers or others who are indebted to the Town.
- When payment is received in the form of cheque or money order, immediately and always stamp the back. Include all pertinent information and clearly indicate what the payment is for. Provide the individual with a copy of the receipt. If payment is received by mail, a copy of the receipt should be filed, unless the individual making the payment requests a copy be mailed.
- Never issue a receipt for payments made by post-dated cheques.

Bank Reconciliation

- Statements should be reconciled on a regular monthly basis and Council's Finance Committee, or designate review the reconciliations monthly.
- The Mayor or appointed Councilor should sign all bank reconciliations.

Making Deposits

- Cash should balance to the corresponding receipt at each deposit.
- Balance cash daily.
- When deposits are made, the deposit should equal the amount of cash received in the period since the last deposit.
- Deposits are made weekly.
- Prepare deposit form, recording the name of the payer and the amount of each cheque on the deposit form.
- The Mayor or appointed Councilor should sign weekly deposits.

NSF Cheques

- When the Clerk is advised by that a cheque has been returned NSF, the following steps must be taken:
 - The receipt issued to the tax payer is no longer valid.
 - Notify the payer that the amount must be repaid, plus an NSF charge of \$20.00
- Never reverse a receipt for NSF charge. Instead, issue the receipt under miscellaneous, clearly marked 'NSF Charge'.

MAKING EXPENDITURES

Procedure for issuing cheques:

1. Date stamp all invoices, letters of request, grant applications, etc., immediately when they are received at the Town Office.
2. Prepare a list of invoices for Council in advance of the Finance meeting.
3. Have invoices available at the Finance meeting, as they must be formally approved at the meeting.
4. Prepare the cheques for the approved invoices, in preparation for signing and countersigning.
5. Send cheques for payment promptly.
6. File invoices in appropriate file.

Dealing with cheque errors:

1. Correct errors as soon as you become aware of them.
2. Write 'void' in large letters across cheque and stub.
3. Store void cheques in void cheque file.

Petty Cash

- Petty cash may be used for postage, freight charges, office cleaning, or other small expenditures.
- Receipts are required to replace monies used from petty cash and a petty cash journal may be created to record the transactions of the fund.
- The replenish petty cash; a cheque may be issued, and made payable to 'petty cash'. This cheque may be cashed in the Town's float.

Plastic Money

- Bank debit cards are the only form of plastic money used in this office.
- The debit card receipt slips should be verified by the Clerk and a Town receipt must be issued.

MANAGING OTHER TOWN ASSETS

Council should know exactly what assets the Town has at any given point in time. This is accomplished by conducting, recording and maintaining a thorough inventory of all material assets, such as vehicles, light and heavy equipment, tools, office equipment and supplies.

- Inventory should be update to reflect additions and deletions.
- Proper forms and procedures should be in place to deal with lost or stolen assets.
- All broken or worn out assets should be returned for proper write off.

Vehicle & Heavy Equipment

- Use log book for each vehicle or piece of equipment.
- Log book should record all information relevant to that vehicle or piece of equipment.
- Fully identify each purchase for each vehicle or piece of equipment, e.g., identifications number, user or purchaser, odometer reading, etc.
- Have each purchase signed and ensure that employee copies are submitted daily, if possible.
- Purchased orders should be used to every purchase by Council and it's departments (Fire Department, Sports & Recreation), if the payment of such invoice will be paid from the Council budget.
- Match purchase order numbers to invoices and record the amounts.
- Have all invoices and the matching documents approved by the Finance Committee and/or Council.

Portable Equipment & Tools

- Log books for generator and pumps, etc., should be located where the equipment is stored and completed when used.

Equipment: Water pumps, generators, chainsaws, power tools, etc. should:

- Be painted with town colors.
- Be marked with an engraver and/or sticker
- Have serial and model numbers recorded

These assets should be signed out and back into inventory so that control is kept over them.

Tools: Shovels, rakes, picks, etc. should:

- Be painted with town colors.
- Marked with Town identifying marks (engraved, sticker, etc.)

Inventory should be made of all tools and should be adjusted whenever a tool is added by purchase or removed due to damage or wear.

Office Equipment & Supplies

- Office supplies should be carefully monitored by Council. These items are small and can easily disappear. Calculators, computers, furniture, etc, should be inventoried when possible.
- Council should not allow assets to be borrowed by anyone, including Councilors and/or Staff.
- Council telephone/cell phones are to be used for business purposes only. Staff and/or Councilors are prohibited from using telephones for personal use unless in case of emergency.

GENERAL FINANCIAL ADMINISTRATIVE

When correcting bookkeeping errors, or making adjustments, never use white-out or an eraser. Correct errors by drawing a straight line through the error and center the correct information.

Procedure for Making Adjustment:

1. Do adjustments weekly.
2. Keep record or log of adjustments.
3. Adjustments have to be approved by Council.

Payroll Journal

- All salaries/wages must be recorded in a payroll journal.
- The regular wages/salaries of all employees are approved for the full year during the first Council meeting of the year.
- All cheques signed should be verified as being recorded in the Payroll Journal and Council should be aware of all employees who are on the Payroll at all times.
- Payroll cheques should only be signed on the date of issue.

COUNCIL & STAFF TRAVEL

Council member, municipal staff and others have to travel from time to time to carry out the business of the Council.

Reimbursement: it is the general practice to reimburse people for travel cost after the travel has occurred. Travel must be approved by Council before the travel occurs, and a claim form must be submitted before the travel cheque is issued.

Travel Advance: a travel advance is money provided before the travel occurs and a travel claim form must be submitted before the travel cheque is issued.

NOTE: The travel must be approved by Council before submitting the travel claim. The Clerk must approve all travel claims before issuing the cheque. The Mayor will approve the Clerk's travel claims.

Travel Guidelines (Personal Vehicle Use): people using their own vehicle for Council business shall be compensated at a rate of \$0.40 per kilometer.

Accommodations: Council should set a maximum amount it will pay for accommodations. The cost for rooming plus taxes and meals are covered. Do not allow individuals to request the accommodations provided to send the bill to Council for payment.

Private Homes: if it is more cost efficient, Council may provide those who stay in the homes or relatives or friends, while on Council business, a specified small amount of money that the individual will pass on to the host. The Provincial Government rate is \$25.00 per night.

Meals: Per Diem meal allowance. Council follows the Provincial Government allowance.

FILING SYSTEM

1. Filing cabinets of legal size and of good quality with sufficient capacity to handle the number of files for storage.
2. File folders – reversible type. These come in a variety of colors that can be used for different types of files.
3. Records for each year should be separated. This is especially important for inspections purposes for the Town's independent auditor and Municipal and Provincial Affairs analysts.