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## 2018-01 Expenditures Policy

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<b>Category:</b>	<b>Finance</b>
<b>Policy Number:</b>	<b>2018-01</b>
<b>Intent to Consider:</b>	<b>28<sup>th</sup> February 2018</b>
<b>Effective Date:</b>	<b>12<sup>th</sup> March 2018</b>
<b>Approval by Commission:</b>	<b>12<sup>th</sup> March 2018</b>
<b>Supersedes:</b>	<b>n/a</b>
<b>Amended:</b>	<b>n/a</b>

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1. This Policy is entitled the “Expenditures Policy”.
2. In this Policy,
  - (1) “**Commission**” means the Commission of the Village of Pugwash;
  - (2) “**budgeted expenditure**” means an expenditure which, when taken together with other expenditures made in, or committed for, the fiscal year to date that are in the same specific budget category, does not exceed the amount currently budgeted by resolution of Commission, provided however that an expenditure shall not be considered to be a budgeted expenditure solely because of the existence of a general contingency category to meet unbudgeted expenses;
  - (3) “**Clerk**” means the Village of Pugwash’s Clerk Treasurer;
  - (4) “**funds-over-budget resolution**” means a resolution authorizing resources from unbudgeted revenues or underutilized budget expenditure categories to be used for other budget expenditure categories;
  - (5) “**immediate expenditure condition**” means a condition that was not

foreseen at a preceding Commission meeting and which, in the Clerk's reasonable judgement, requires a decision to be made

- (a) before the next scheduled Commission meeting, in the case of expenditures aggregating **\$1,000** or less; and
- (b) before an emergency meeting of Commission can practically be convened, in other cases;

3. In making expenditures or incurring liability to make expenditures, the Clerk and any employee of the Village of Pugwash to whom the Clerk delegates authority to make expenditures shall comply with all applicable By-laws, Policies or resolutions of Commission, and with any other restriction imposed by law. For example, in making expenditures, the Clerk shall comply with any Policy, resolution or Provincial statute requiring a public tendering process for the purchase of certain goods and services.

4. In the absence of an express direction by Commission to the contrary in regards a specific possible expenditure, and subject to the other provisions in this Policy, the Clerk may make or may authorize an employee of the Village of Pugwash to make expenditures:

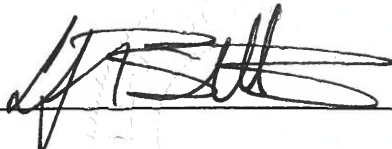
- (1) which are budgeted expenditures;
- (2) which have been specifically authorized by resolution of Commission;
- (3) which are necessary to carry out a contract which has been authorized by resolution of Commission;
- (4) to discharge a specific statutory obligation of the Village of Pugwash, such as, but not limited to, payments for contracted services;
- (5) to comply with a Court Order or other valid and subsisting legal obligation;
- (6) which are within the parameters of resolution of Commission authorizing the use of budget authority to be transferred from one budget category to another;

- (7) to respond to an immediate expenditure condition;
  - (8) which are within a temporary spending authority conferred by Commission resolution; or
  - (9) which are authorized by a funds-over-budget resolution of Commission.
5. The Clerk shall not delegate to any other employee of the Village of Pugwash the authority to make expenditures in excess of **\$500**;
6. For purposes of sections (2) to (5) of this Policy, the amount of an expenditure which is made in installments or other periodic payments is deemed to be the aggregate of the installments or periodic payments.
7. The following expenditures of the Village of Pugwash may be paid by
  - (1) online bank debit, including:
    - a. The Municipality of Cumberland County
    - b. Nova Scotia Power
    - c. Bell Aliant
    - d. Harrisons Home Hardware
    - e. Staples (Desjardins)
  - (2) credit card: **[insert list of expenditures payable by credit card and any applicable limits]**.
8. Expenditures to persons owing money to the Village of Pugwash may be made by set-off.
9. All other expenditures in excess of **\$20** shall be made by cheque. All cheques shall be signed by two persons, one of whom is the Clerk. The remaining two signing officers are either the Commission Chair or Commissioners designated by resolution as signing officers.
10. When being presented with cheques to sign, a signing officer shall also be presented with purchase orders or expenditure approvals initialed or signed by the



Clerk or other person authorized under this Policy to make the expenditure, and may request other information necessary to determining whether the expenditure is being paid in compliance with this Policy.

- 11. The Clerk will approve of which staff may sign for purchases at local stores where the Village holds an account. These names shall be removed immediately after termination of employment.

<b>Clerk's Annotation for Official Policy Book</b>	
Date of Notice to Commissioners of Intent to Consider (7 days minimum):	28 <sup>th</sup> February 2018
Date of Passage of current Policy:	12 <sup>th</sup> March 2018
I certify that the Policy was adopted by the Pugwash Village Commission as indicated above	
 Clerk	<u>13 March 2018</u> Date