

Title

1. This Policy is entitled the "Expense Reimbursement Policy".

Policy Statement

2. This Policy ensures the appropriate use of municipal funds through the establishment of uniform standards and procedures respecting reimbursement of expenses incurred by Council members, the Chief Administrative Officer ("CAO"), employees, and Committee members in relation to the business of the Municipality.

Definitions

3. In this Policy, unless the context otherwise requires:
 - 1) "CAO" means the Chief Administrative Officer.
 - 2) "CAO designate" means an employee of the Municipality delegated any of the responsibilities or powers of the CAO pursuant to subsection 29(b) of the *Municipal Government Act*.
 - 3) "Municipality" means the Municipality of the County of Cumberland.
 - 4) "Committee member" means an appointed member of a committee of Council.
 - 5) "Employee" means a person employed by the Municipality.
 - 6) "Claimant" means the person requesting reimbursement for expenses.

Signing Authority

4. The following are the Signing Authorities for the positions referred to, and shall be responsible for administering this policy with respect to the individuals in those positions:

<u>Position</u>	<u>Signing Authority</u>
Mayor	CAO/Designate
CAO/Member of Council	Mayor/Designate
Employees	Director or CAO/Designate
Committee member	CAO/Designate

5. A Signing Authority may designate a second signing authority in their absence. The designation of a secondary signing authority shall be in writing and shall state the name and position of the designate.
6. A Signing Authority is prohibited from authorizing expenses incurred on their own behalf.

Individual Responsibilities

7. Everyone who incurs an expense in relation to municipal business is responsible for:
 - 1) Familiarizing themselves and complying with the provisions of this Policy.
 - 2) By April 1 each year, signing an acknowledgement document certifying that they have reviewed and understand this policy and asked for clarifications when necessary. Failure to sign this acknowledgement document annually will disqualify the individual from claiming expenses for reimbursement under this policy until the document has been signed for that year.
 - 3) Completing and submitting expense claims with necessary supporting documentation, where required.
 - 4) Exercising reasonable diligence and care when incurring expenses.
 - 5) With respect to travel, cancelling reservations as required, safeguarding travel advances and funds provided, and considering alternatives to travel such as teleconferencing and video conferencing.

Permitted Expenses

8. Subject to and in accordance with this Policy, the following expenses incurred by a claimant are eligible for reimbursement:
 - 1) Authorized travel within Nova Scotia, including transportation, accommodation, and meal costs.
 - 2) Pre-approved out-of-province travel, including transportation, accommodation and meal costs.
 - 3) Pre-approved training or continuing education costs.

Authorized Travel

9. Council members shall be reimbursed for the reasonable expenses incurred for attending:
 - 1) Meetings, conferences, or workshops at which the Council member's attendance is authorized or requested by Council.
 - 2) Any Council or Committee of Council meeting.
 - 3) A meeting of any Board, Commission or other organization to which the Council member has been appointed by Council, except that no reimbursement shall be provided by the Municipality if the Council

member is entitled to reimbursement of expenses directly from the applicable organization.

- 4) If the Mayor or Deputy Mayor are invited to attend a function, meeting or conference on behalf of the Municipality, and if reimbursable expenses are less than \$500, pre- approval by Council will not be required.
- 5) If a Council member attends a function, meeting or conference on behalf of the Municipality, and if reimbursable expenses are less than \$500, pre-approval by Council will not be required if:
 - a) It's at the request of the Mayor or Deputy Mayor to attend on their behalf.
 - b) It's at the request of the Mayor or Deputy Mayor to attend as a Council member who has a special interest in, or connection with the subject of the meeting or conference or because of special knowledge and experience of the Council member relative to the subject of the meeting or conference.
 - c) At a training or continuing education event in accordance with the provisions of this Policy concerning Council member training and education, as set out in section 16.

10. The CAO shall be reimbursed for the reasonable expenses pursuant to the CAO's employment agreement.

11. An Employee of the Municipality or Committee member shall be reimbursed for the reasonable and approved expenses incurred:

- 1) In the carrying out of the duties and responsibilities associated with their employment and duly authorized by the Director and/or CAO.
- 2) For meetings, conferences or professional development events at which the attendance of the employee or Committee member is authorized or is requested by the CAO.
- 3) For attendance at a meeting of any Board, Commission, Committee or other organization to which the employee has been appointed, except that no reimbursement shall be provided if the employee or Committee member is entitled to reimbursement of expenses directly from the applicable organization.
- 4) At a training or continuing education event in accordance with the provisions of this policy concerning training and education.
- 5) Employees who use their own vehicle to perform their work duties.

Out-of-Province Travel Authorization

12. All requests for out-of-province travel shall be made in writing and shall contain the following information:
 - 1) The purpose and duration of the trip.
 - 2) The location(s) to be visited.
 - 3) The dates and times of arrival and departure.
 - 4) Any pre-paid transportation, meals, and accommodation.
 - 5) Any other anticipated expenses.
13. All requests for out-of-province travel shall be reviewed by the appropriate signing authority who shall consider the necessity for travel based on the information provided.
14. When two or more Employee or Committee Members' out-of-province travel requests are for the same purpose, the CAO shall determine the appropriate number of persons necessary to represent the Municipality.
15. If a request for out-of-province travel is approved, and the Claimant pays all or some of the expenses for travel, the Claimant will be eligible for reimbursement of those expenses after submitting an expense claim in accordance with this Policy.

Training and Professional Development

16. If the Municipality has established a training and education budget expense item, a Council member, employee or committee member may apply to the applicable Signing Authority in advance for approval to incur expenses out of this budget for training or professional development, provided that:
 - 1) The request is made in writing and includes an estimate of all costs that will be incurred, including the course or enrolment fee and all required transportation, accommodation, and meals.
 - 2) The training or education course, meeting or conference, is related to municipal government.
 - 3) The course, meeting or conference is completed prior to the next municipal election date.
 - 4) The budget for training and education for the year has not been exhausted and would not be exceeded by authorizing the request; and
 - 5) The claimant shall reimburse the Municipality for the cost of all or, alternatively the pro-rated cost of a portion, of any enrollment fees in the event of failure to attend all, or alternatively some, of the event without reasonable justification.

Per Diem Meal Allowances

17. For each day or part day where the Claimant is travelling outside the County for an authorized purpose, a Claimant may claim a meal allowance for each meal for which a cost was incurred. Meals provided free of charge or included in registration fees paid directly by the Municipality are ineligible. The per diem meal allowance for Council members, the CAO, employees and Committee members shall be: \$20 for breakfast, \$20 for lunch, and \$35 for supper. For purposes of this section, the Municipality will not pay breakfast allowance to anyone leaving home after 6:00 am or supper allowance to anyone arriving home before 6:00 pm. If attendance at a meeting within the County requires an employee to be at work 2 hours or more after a regular workday, they are eligible for a \$20 meal.

18. 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 special requirement is given. Should these 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.

Kilometrage

19. The kilometrage allowance reimbursed for Claimants using personal vehicles for travel shall be at the rate stipulated by the Province of Nova Scotia as the maximum.
 - 1) Kilometrage will not be paid from employees' home to their regular work location. Exceptions are made for:
 - a) When an employee is required to work during a regularly scheduled day off on a weekend or holiday.
 - b) When an employee has returned home from a regularly scheduled workday and is called back to work.
 - 2) Reimbursement for kilometrage will not be paid for travel from an employee's workplace to their home community when they are returning there for the final time in any given day, except in the circumstances outlined in 1 b) above. Specifically, claims for travel to a location which happens to be on their way home will not be reimbursed. If the route on the way home requires a work-related detour from the most direct route, the employee may claim the additional kms travelled.

- 3) When an employee is required to travel from home outside regular work hours, they may claim the distance between home and their destination. This does not apply to employees travelling the day before for a meeting, training event, or conference.
- 4) Employees will claim for the most direct route. If an employee, for his or her own convenience, travels by an indirect route or interrupts travel by the most economical route, the employee shall bear any extra expense involved. Reimbursement for such travel shall be for only that part of the expense as would have been necessary to travel.
- 5) When two or more Claimants are attending the same work function, reasonable efforts to share a vehicle shall be made whenever possible.
- 6) Travel will be reimbursed using distances calculated by Google maps or an alternate map website.

Vehicle Rentals

20. The Municipality will arrange vehicle rentals for employees, Council members, and committee members when required.

Limits on Reimbursable Expenses

21. Notwithstanding any other provision of this Policy, the following limits shall apply to reimbursement of expenses:

- 1) A Claimant shall only be reimbursed for the costs that they have incurred.
- 2) The expenses of a Council member for political activity associated with election or re- election is not reimbursable by the Municipality.
- 3) Economy air travel will be compensable. Air travel upgrades will be at the expenses of the claimant. Reasonable fees for airport improvement or similar fees and luggage fees shall be reimbursed at actual costs.
- 4) If a Claimant chooses to take their personal vehicle in lieu of airplane travel, reimbursement will be based on the lesser of the economy airfare rate or the kilometrage reimbursement pursuant to section 19.
- 5) Reimbursement for meals shall not exceed the per diem meal amounts set out in this Policy. Reimbursement for meals shall not be claimed for meals that are included as part of registration fees for conferences or seminars.
- 6) Hotel accommodations shall not exceed the cost of a standard room. Hotel upgrades shall be at the personal expense of the Claimant.
- 7) Hotel accommodations shall be booked by municipal staff.
- 8) Hotel services including room service and movie rentals shall not be charged to the room.

- 9) A Council member shall not be reimbursed to travel to meetings within the Municipality with constituents, individual electors, and complainants. The expenses incurred in the discharge of these duties are deemed to be included in the Council member's remuneration.

Expense Claims

22. The CAO will approve an Administrative Directive regarding the processing of expense claims.

Advances

23. Advances are not routinely approved. The following shall apply to the use of advances:
 - 1) All advances must be approved by the CAO.
 - 2) Advances will only be issued when an overnight stay is required.
 - 3) Advances will not be made for less than \$200.
 - 4) The CAO must not approve an advance unless the CAO is satisfied that there is a reasonable need for the advance.
 - 5) The advance will not exceed 50% of the estimated expenses to be incurred.
 - 6) Upon completion of the travel for which an advance has been made, the recipient must complete an expense claim in relation to the travel costs that reconciled the amount of the advance with the actual reimbursable expenses incurred.
 - 7) If the travel for which an advance has been made does not occur, the Claimant must repay the advance within 10 days of when the trip should have taken place.

Municipal Reporting Requirements

24. Pursuant to section 65D of the *Municipal Government Act*, the CAO shall ensure that the Municipality does the following:
 - 1) Within 90 days of the end of each fiscal quarter, prepares and posts an expense report on the Municipality's website for the Mayor, CAO (including an employee of the Municipality delegated any of the responsibilities or powers of the CAO pursuant to subsection 29(b) of the *Municipal Government Act*) and each member of Council on their expenses regarding the following:
 - a) Travel and travel related expenses, including transportation, accommodation, meals and incidentals.
 - b) Training and professional development.

- 2) By September 30th of each year, prepares and files with the Minister of Municipal Affairs an annual summary report that summarizes the expense reports for the preceding fiscal year, that is compliant with the requirements of the Department of Municipal Affairs and the requirements set out in the province's Financial Reporting and Accounting Manual.

Review Requirements

25. The Audit Committee shall review the expense annual summary report by October 31st of each year.
26. By the January 31st immediately following a regular election held under the *Municipal Elections Act*, Council shall review this Policy and, following a motion by Council, either re-adopt the Policy or amend the Policy and adopt the Policy as amended.
27. This Policy is effective upon adoption and replaces any previous expense reimbursement policies for employees, Council members and committee members.

Clerks Annotation for Official Policy Book

Date of Notice to Council of Intent to Consider the Policy (7 days minimum): November 20, 2024

Date of Passage of Amended Policy: December 18, 2024

I hereby certify that this Expense Reimbursement Policy 16-09 was adopted as indicated above.

Deputy Clerk: *Amanda Hennean*

Date: December 19, 2024