

Policy: **AD-001**

Coverage: **Elected/Appointed  
Officials; Town Employees**

Council Approval: March 13, 2018

Superseding Policy Dated : 2012/04/10

Effective Date: March 14, 2018

## **Expense Policy**

### **1. Purpose**

1.1. The Purpose of this policy is to provide guidance for reimbursement of acceptable expenses of elected and appointed officials and management employees of the Town.

### **2. Scope**

2.1. This policy will apply to all elected officials of the Town, Citizen Appointees to committees, boards and agencies of the Town and to all employees of the Town.

### **3. References**

3.1. Subsection 23(3)(a) Nova Scotia Municipal Government Act, *RSNS 1998, c.18* (MGA)

### **4. Definitions**

4.1. Officials means the Mayor and Councillors of the Town of Trenton and any persons appointed by Council to represent the Town on a committee of Council, a Board, a Commission, an Agency or other organization.

4.2. CAO means the Chief Administrative Officer for the Town of Trenton.

4.3. Officials and Employees means elected/appointed Officials and all employees of the Town of Trenton.

### **5. Policy**

#### **5.1. Eligible expenses**

5.1.1. Expenses incurred by Officials and Employees in the course of carrying out their duties are, subject to the restrictions contained in this policy, eligible for reimbursement;

5.1.2. No expenses incurred for which Officials and Employees are eligible for reimbursement by any other person or organization will be eligible for reimbursement by the Town;

5.1.3. Eligible expenses will include:

5.1.3.1. Registration fees for approved professional development courses;

5.1.3.2. Registration fees for approved conferences;

5.1.3.3. Transportation by public carrier to an approved course, conference or while travelling on Town business;

- 5.1.3.4. Mileage for actual kilometers travelled to an approved course, conference or while travelling on Town business;
  - 5.1.3.5. Accommodation costs while travelling to and from, and attending at, an approved course, conference or while travelling on Town business;
  - 5.1.3.6. Meals while travelling to and from, and attending at, an approved course, conference or while travelling on Town business;
  - 5.1.3.7. Other reasonable expenses incurred while travelling to and from and attending at an approved course, conference or while travelling on Town business.
- 5.1.4. Unless otherwise provided in this policy, only those expenses which are supported by supplier invoices will be eligible for reimbursement. Credit card payment vouchers will not ordinarily be accepted in lieu of a supplier invoice.

## **5.2. Approved expenses**

- 5.2.1. Officials and Employees are public servants and are expected to be mindful of their duty to exercise sound judgement in the use of public funds. Only those expenses meeting the following criteria will be approved for reimbursement.
- 5.2.1.1. Transportation expenses for travelling to/from a course, conference, meeting or a business-related destination. Ordinarily, travel to or from the destination should take the lowest cost option where alternative travel options are available. All forms of transportation will be limited to economy class rates.
  - 5.2.1.2. Mileage rates for use of a personal vehicle on Town business will be the rate approved for the Province of Nova Scotia.
  - 5.2.1.3. Accommodations shall ordinarily be arranged by the Town and, wherever possible, will be paid by direct billing to the Town. Reasonable costs for accommodations that cannot be pre-arranged or direct billed will be reimbursed. Every effort will be made to keep accommodation costs to a minimum considering the circumstances. It is recognized that the event venue may dictate costs.
  - 5.2.1.4. Meal costs shall be supported by itemized receipts. Meal costs to a maximum of \$75 per day will be reimbursed within the following guidelines. Where meals are included in the registration fee for an event the cost of included meals will not be separately reimbursed and the maximum per day will be reduced by \$20 for Breakfast, \$25 for Lunch and \$30 for Dinner if that meal is included in the registration fee. Where an Official or Employee has paid for and claims meals of other Officials and Employees the names of those other parties shall be submitted with the expense claim.
  - 5.2.1.5. Other reasonable costs incurred will be reimbursed on submission of itemized receipts. Such costs would include, but not be limited to, local ground transportation, laundry and dry cleaning (where the length of stay exceeds 5 days), bridge and road tolls and parking.

## **5.3. Limitation on approved expenses**

- 5.3.1. Expenses of a personal nature will not be reimbursed. For greater clarity, personal items including, but not limited to, movies and other entertainment, personal phone calls, personal hygiene products, travel costs not related to the event, alcoholic beverages and recreational drugs will not be reimbursed.

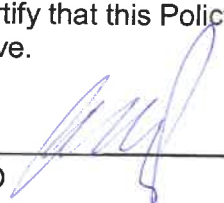
## **5.4. Limitations on event attendance**

- 5.4.1. Certain conferences, courses and other events may be of interest to a number of Officials and Employees with the resulting cost being considered excessive by

Council. In such cases Council may limit the number of attendees, or may place a limit on the total costs per attendee that may be reimbursed. When the cost per attendee has been limited, eligible and approved expenses and the claim procedures (including the requirement to submit supporting receipts) as set out in this policy will continue to apply.

### 5.5. Administration

- 5.5.1. Officials and Employees may request an advance towards travel costs when the total cost to be paid by them is expected to exceed \$250. All advances must be deducted from the expense claim upon completion of the travel, and if the advance exceeds the total to be reimbursed the excess advance shall be repaid by the Official or Employee with the claim submission.
- 5.5.2. Expense claims must be submitted on the approved form on a monthly basis and will be paid with the next cheque run.
- 5.5.3. All expense claims must be signed by the claimant and approved by the designated personnel prior to processing for payment. Expense claims for Employees except the CAO shall be approved by the employee's supervisor and the CAO. Expense claims of the CAO shall be approved by the Mayor or his/her delegate. Expense claims for Officials shall be approved by the CAO.
- 5.5.4. Expenses of certain Officials and Employees are required to be made publically available in a prescribed format. In order to facilitate the required reporting, expense claims must be filed using approved claim forms in electronic format. Town staff will assist in completing expense claim forms if requested.

<u>CAO Annotation for Official Policy Book</u>	
Date of Notice to Council Members of Intent To Consider (Minimum 7 Days):	<u>February 26, 2018</u>
Date of Passage of Current Policy:	<u>March 13, 2018</u>
I certify that this Policy was adopted by Council as indicated above.	
 _____ CAO	<u>March 14, 2018</u> Date