

Purpose

It is the policy of the Town of Mahone Bay to reimburse elected officials and Town of Mahone Bay employees, or other approved representatives of the Town for travel, meal and other approved expenses associated with travel when on approved Town of Mahone Bay business. Reimbursement shall be for all reasonable and appropriate expenses for travel, meals, and accommodations while on Town of Mahone Bay business outside the boundaries of the Town.

Specific Objectives

The objectives of this policy are to:

1. Outline which expenses of Town of Mahone Bay employees and elected officials and committee members are eligible for reimbursement
2. Outline the process for reimbursement for expenses incurred through travel and on other Town of Mahone Bay business
3. Establishes the requirement for receipts for reimbursement for all travel expenses unless otherwise stated below.

Definitions:

4. For the purposes of this policy, the following definitions shall apply:
 - a. **Hospitality Expense** – costs incurred when providing food, beverages, entertainment, and other amenities to people who are not employees or elected officials of the broader public sector.
 - b. **Town of Mahone Bay Business** - any legitimate conduct of business for the purpose of the governance and administration of the Town of Mahone Bay which includes, but is not limited to:
 - A function, meeting, or conference associated with any Provincial or Federal Government department or agency,
 - A function sponsored by a training or educational institution,
 - A function sponsored by the Union of Nova Scotia Municipalities, Towns' Caucus, Federation of Canadian Municipalities, Association of Municipal Administrators, Canadian Association of Municipal Administrators, Recreation Association of Nova Scotia, Tourism Industry

Association, a regional development authority or professional association,

- Meetings with representatives of other municipal units, or meetings of any board or commission to which employees, elected officials or committee members have been appointed.
- Trips to and from locations outside the Town of Mahone Bay for securing supplies or services for work-related purposes, or consulting with other groups or individuals,

- c. **Travel Expense** - includes but is not limited to accommodations, air fare, rail or ferry transport, vehicle rentals, mileage (kilometers driven), meals, gratuities, taxi, parking, bridges tolls, and work-related phone calls and faxes. Items excluded are vehicle fuels and vehicle operating costs including repairs to personal vehicles, alcoholic beverages and personal hygiene items normally used by persons on a day-to-day basis.

General

5. Any person incurring expenses should strive to effect travel in a cost-effective manner without impairment of efficiency and where practical by means of town vehicles, rental vehicles, public transportation and carpooling.
6. Meetings via conference calls, video conferencing and webinars should be encouraged when practical.
7. Accommodations should be for the lowest rates available for standard rooms. Members of Council, employees and committee members on Town business may qualify for provincial government rates. However, even lower rates than government rates may be available from time to time.
8. Persons are not to claim for meals or other expenses that are included in any registration fee, or when meals are provided at the event at no charge.
9. Employees or Members of Council will be paid a meal allowance for each breakfast, lunch, and dinner, when applicable, provided that the meal was not provided free of cost or as part of the transportation cost. When this allowance is paid, no additional amount may be claimed for meals or gratuities associated with meals, except in exceptional circumstances. The meal allowances provided are included in Schedule A of this Policy.
10. Expenses related to the purchase of alcoholic beverages will not be reimbursed.
11. There may be times when circumstances dictate that meal costs may exceed the limits outlined above. In such circumstance, the CAO may approve the higher amounts on the expense claim when supported by receipts.
12. Whenever possible, expenses shall be paid by a Town Credit Card for all staff travel. Should staff be using their own vehicle and claiming for mileage, Town Credit Cards are not to be used for the purchase of fuel, as this is included in the mileage rate. See the Credit Card Policy for additional information on the acceptable use of Town Credit Cards.

13. Council may limit the number of persons that attend a seminar, conference, or meeting when attendance is optional.

Signing Authorities

14. The following are the Signing Authorities for the Town and shall be responsible for ensuring this policy is adhered to when approving payment of expenses.

Position	Signing Authority
Member of Council	Town Treasurer or CAO or designate and Mayor or designate
CAO	Mayor or designate
Managers	CAO or designate
Employees	Departmental Managers or designate

Mileage Rate to be Paid for use of Own Vehicles

15. Mileage will be reimbursed at the rate used by the Provincial Government for its travel reimbursement.
16. Mileage will be reimbursed for only out of Town travel and will be calculated as the distance from the Town Office to the destination.
17. For employees that are required to use their own vehicles within the Town for regular day-to-day work duties, a mileage allowance shall be established for those positions

Budgets for Travel, attendance at Meetings, Conferences and Seminar

18. Each year a budget will be established for Council, Committee members and Staff to attend meetings, education workshops, seminars and other training and development functions.
19. Working within the budget and for in province events, the CAO may pre-approve the attendance by members of Council, employees and committee members to attend business events on behalf of the Town.
20. Attendance at events that exceed or will exceed the approved budget will require the pre-approval of the CAO

Expense Claims

21. All expense claims shall be submitted for payment within 10 days following the month the expense is incurred.
22. Expense claims for the Mayor, Council members, and Chief Administrative Officer will be posted on the town website within ninety (90) days of the end of a fiscal quarter or as otherwise required by the *Municipal Government Act*.

23. If expenses are incurred on a Town approved Credit Card, a copy of the expense claim shall be attached to the credit card statement. Posting to the website applies to the claim only.
24. If expenses are reimbursed by cheque, the payee of the cheque shall not be the one of the signees of the cheque.
25. Whenever possible itemized receipts will be obtained for expenses claimed. Debit and credit card transaction records are not acceptable as receipts. When receipts are not available or lost, the employees will sign a declaration as to the expenses incurred up to said limit.
26. Claims shall be submitted on a form provided by the Town for such purpose.

Hospitality Expenses

27. No reimbursement for hospitality expenses shall be provided to any member of Council or staff including the purchase of alcohol unless previously approved by the CAO or designate and the Mayor.

Repeal

28. On the effective date of this policy, the Town of Mahone Bay *Expense Policy* dated April 30, 2020 is hereby repealed

Clerk's Annotation for Official Policy Book	
Date of notice to Council Members of Intent to Consider [minimum 7 days notice]	
Date of Passage of Policy	
_____	_____
Town Clerk	Date

SCHEDULE A – MEAL ALLOWANCE

The per diem claimable for each meal (which is interpreted as the actual amount expended up to the maximum rate inclusive of taxes and gratuities) is set out as follows:

Breakfast per diem	\$25.00
Lunch (mid-day) per diem	\$35.00
Dinner (evening) per diem	\$50.00
Incidental Expenses	\$10.00

Breakfast

The cost of breakfast may be claimed only when the employee or Member of Council is travelling on municipal business and will need to leave their place of residence prior to 6:30 am. This applies to daily or day-to-day travelling or to the first day of a trip exceeding one day in duration.

Lunch

The cost of the midday meal may be claimed when the employee or Member of Council is travelling on municipal business between the hours of 11:00 am. and 2:00 pm. And is not expected to return to their residence before 2:00 pm.

Dinner

The cost of the evening meal may be claimed when the employee or Member of Council is travelling on municipal business minimum of three hours before 6:30 pm and is not expected to return to their residence before 6:30 pm.

Incidentals

Incidentals may only be claimed for a day beginning or ending with an overnight stay as a result of travelling on municipal business.

General

The per diems claimable for meals while travelling on municipal business provides an adequate allowance for each day. Employees and Members of Council travelling on municipal business will be reimbursed the receipted costs per individual meal that exceed the per diem only when an employee is exposed to unusually high costs and the expenses claimed are reasonable and justifiable in the circumstances. In these instances, all claims over and above the per diem must be submitted and approved by the CAO.