



TRAVEL EXPENSE POLICY	
Effective Date: Oct 5/87	Approved by: Council
Revision Sate: Oct 1/90; Sept 6/94; May 4/98; May 11/98; Mar 6/00; Dec 4/00; Feb 5/01; July 2/02; Oct 4/04; Oct 3/05, May 1/06; Aug 8/06; May 5/08; April 1/09; Sept 16/19; Oct 16/23	Coverage: Staff and Council

Policy Statement

1. This policy safeguards 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”), and Town of Middleton employees in relation to Town of Middleton business.

Signing Authorities

2. 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:

Position	Signing Authority
Mayor	Deputy Mayor or CAO or Director of Finance
Member of Council	Mayor or Deputy Mayor
CAO	Mayor or Deputy Mayor
Town Employees	Respective Department Head or CAO or Director of Finance

3. A Signing Authority is prohibited from authorizing expenses incurred on their own behalf.

Individual Responsibilities

4. Everyone who incurs an expense in relation to Town business is responsible for:
 - a. familiarizing themselves and complying with the provisions of this policy;
 - b. completing and submitting expense claims with necessary supporting



- documentation;
- c. exercising reasonable diligence and care in incurring expenses prudently and responsibly; and
- d. with respect to travel, cancelling reservations as required, safeguarding travel advances and funds provided, and considering alternatives to travel such as teleconferencing and videoconferencing.

Permitted Expenses

5. Subject to and in accordance with this policy, the following authorized/pre-approved expenses incurred by a member of Council, the CAO or a Town of Middleton employee are eligible for reimbursement:
 - a. travel within Nova Scotia, including transportation, accommodation, and meal costs;
 - b. out-of-province travel, including transportation, accommodation, and meal costs;
 - c. training or continuing education costs.

Authorized Travel

6. Council members and Town Employees shall be reimbursed for the reasonable expenses incurred in attending:
 - a. meetings or conferences at which their attendance has been authorized or requested;
 - b. a meeting of any Board, Commission, Committee, or other organization to which they been appointed, except that no reimbursement shall be provided by the Town if they are entitled to reimbursement of expenses directly from the applicable organization;
 - c. attendance at functions, meetings, or conferences of which municipal representatives has been invited or requested or would otherwise reasonably be expected to attend, specifically directed not to attend;
 - d. a training or continuing education event in accordance with the provisions of this policy concerning training and education.

Out-of-Province Travel Authorization

7. All requests for out-of-province travel shall be made in writing and shall contain the following information:
 - a. the purpose and duration of the trip;
 - b. the location(s) to be visited;
 - c. the dates and times of arrival and departure;
 - d. any pre-paid transportation, meals, or accommodation; and



- e. any other anticipated expenses.
8. All requests for out-of-province travel by Council members shall be reviewed by the CAO and Mayor, who shall consider the necessity for travel based on the information provided.
9. When two or more out-of-province travel requests are made by Council members for the same purpose, the CAO in discussion with the Mayor shall determine the appropriate number of persons necessary to represent the Town.
10. All requests for out-of-province travel by the CAO shall be reviewed by the Mayor, who shall consider the necessity for travel based on the information provided.
11. All requests for out-of-province travel by Town employees shall be reviewed by the CAO, who shall consider the necessity for travel based on the information provided.
12. If a request for out-of-province travel is approved, and the Claimant (not the Town) pays all or some of the expenses for the travel, the Claimant will be eligible for reimbursement of those expenses after submitting an expense claim in accordance with this policy.

Training and Continuing Education

13. Training and Continuing Education shall be pre-approved by the Signing Authority and dealt with through the appropriate department's training budget, provided that:
 - a. the request is made, and includes an estimate of all costs that will be incurred, including the course or enrollment fee and all required transportation, accommodation, and meal costs;
 - b. the training or education course, meeting, or conference, is related to municipal government;
 - c. in the case of a Council member, the course, meeting, or conference is completed prior to the next municipal election date;
 - d. the budget for training and education for the year has not been exhausted and would not be exceeded by authorizing the request;
 - e. the Claimant may be required to reimburse the Town for the cost of all or, alternatively the pro-rated cost of a portion, of any enrollment fees in the event:
 - i. of failure to attend all, or alternatively some, of the event without reasonable justification;



- ii. the Claimant is not successful in completing the course. The Claimant may be given a second chance to successfully complete a written exam before they are required to reimburse the Town; or
 - iii. the Claimant chooses to leave employment within two years of completing the training or education.
14. If the applicable Signing Authority approves an application to incur expenses in relation to training or education, and the Claimant (not the Town) pays all or some of the pre-approved expenses, the Claimant will be eligible for reimbursement of those expenses after submitting an expense claim in accordance with this policy.

Limits on Reimbursement of Expenses

15. Notwithstanding any other provision of this Policy, the following limits shall apply to the reimbursement of expenses:
 - a. A Claimant shall only be reimbursed for costs that they have incurred, notwithstanding per diem meal allowances;
 - b. The expenses of a Council member for political activity associated with election or re-election are not reimbursable;
 - c. Airplane travel shall either be booked by Town staff or shall only be reimbursed at the lowest rate which would have been available if Town staff had booked the airfare;
 - d. Hotel accommodation shall not exceed the average cost of a standard room, double occupancy. Exceptions may be made based on availability, or ergonomic necessities, or last-minute bookings when requested by the employer. Hotel upgrades shall be at the personal expense of the Claimant;
 - e. Reimbursement for meals shall not exceed the per diem meal amounts set out in this policy, except in the case of out of province travel, in which event the applicable Signing Authority may authorize reimbursement of meal expenses to a comparable standard;
 - f. The cost of any alcoholic beverages shall not be reimbursed;
 - g. Fees, deposits, interest, and surcharges incurred on a personal credit card shall not be reimbursed;
 - h. When personal and Town travel is combined, only documented expenses directly related to the Town portion are reimbursable. Extended travel time and related expenses are at the traveler's own expense;
 - i. Reimbursement shall not be provided for loss of personal effects; for medical and hospital treatment; for purchase of luggage, clothing, and other personal equipment; or for personal services such as shoeshines, valet services, dry-cleaning, laundry, haircuts, and other personal services;
 - j. There shall be no reimbursement of travel and related expenses for individuals other than a Council member, the CAO, or an employee of the Town;

- k. There shall be no reimbursement for travel by a Council member within the Town.
- l. There shall be no reimbursement for the CAO or employees within the Town, unless an agreement has been made with the CAO/employee for compensation for use of personal vehicles, when the use of the kilometrage rate is impractical.

Travel Advances

16. Advances are intended to cover out-of-pocket expenses incurred during travel. The following limits shall apply to the use of advances:
 - a. all advances must be approved by the CAO, Mayor, or Director of Finance;
 - b. advances will only be issued where an overnight stay is required;
 - c. the advance must not be approved unless there is a reasonable need for the advance;
 - d. upon completion of the travel for which an advance has been made, the claimant must complete an expense claim in relation to the travel costs that reconciles the amount of the advance with the actual reimbursable expenses incurred. The recipient must repay any part of the advance owing to the Town of Middleton within 10 days of completing the travel.
 - e. the use of travel advances is prohibited if the Claimant has a Town credit card;

Per Diem Meal Allowances

17. The Claimant shall be paid a meal allowance **equivalent to the federal government rate in effect at the time of travel**. This allowance includes gratuities and taxes.
18. Should special dietary requirements negate the ability to participate in a meal that is provided free of cost, and the Claimant must pay for a meal, the claimant shall be paid a meal allowance for that meal.

Travel Allowance

19. The travel allowance reimbursed for Claimants using personal vehicles for authorized travel shall be at **the rate stipulated from time to time by the Province of Nova Scotia as the maximum rate for its employees**.
20. Where several Council members, the CAO, and/or employees of the Town, or any combination thereof, attend the same meeting, conference, or function, each shall make reasonable efforts to share a vehicle.



Vehicle Rentals

21. The cost of rental of a vehicle shall be a reimbursable expense in instances where:
 - a. reasonable ground transportation services such as public transit, taxis or hotel shuttles are unavailable; or
 - b. two or more Council members, the CAO, and/or employees of the Town, or any combination thereof, are traveling together, and it is more economical than the combined cost of other reasonable ground transportation.
22. Compact, economical vehicles must be used unless three or more people are travelling together, the bulk or weight of goods being transported necessitates a larger vehicle, or a compact, economical vehicle is unavailable.
23. For the protection of the Claimant and the Town, Claimants must ensure that adequate insurance (collision, comprehensive and third-party liability insurance) is in place for all drivers by either renting the vehicle using a personal credit card with an insurance option, or by purchasing a policy from the rental agency. The applicable deductible must be the lowest available given the coverage described above.

Expense Claims

24. Expense claims must be submitted on the form provided by the Town and shall be signed by the Claimant.
25. The business reason for each expense must be submitted with all expense claims and a detailed itemized receipt is required for all expense claims except:
 - a. claims for per diem meal allowances;
 - b. bridge tokens, or parking meters;
 - c. claims for personal vehicle kilometrage for authorized travel.
26. Debit or credit card transaction records are not acceptable as receipts.
27. Expenses incurred by one individual on behalf of another must be attributed to the individual for whom those expenses were incurred.
28. No expense claim shall be paid unless the claim is first approved for payment by the Signing Authority who have authority to approve the claim. Before approving an expense claim, a Signing Authority must ensure that:
 - a. the claim is consistent with this policy;
 - b. the expenses claimed were necessarily incurred in the performance of municipal business;



- c. appropriate receipts are provided to support the claim, and the claim documentation is appropriately filed;
 - d. the expenses claimed have appropriate justification.
29. In considering an expense claim for payment, a Signing Authority may request additional explanations, documentation or justification from the Claimant and may refuse to approve any claim or expense that the Signing Authority decides is unreasonable or not in compliance with this policy.
30. The use of petty cash to pay an expense claim is prohibited.

Time Frame

31. A claim for reimbursement of an expense shall be submitted for approval within thirty (30) days of the expense being incurred.
32. Expenses must be submitted and charged to the year in which they occurred. Expenses cannot be carried forward to future years.
33. Claimants who charge for goods or services in a fiscal year must have received the goods or services from the vendor in that fiscal year.

Fraud, Misuse or Misappropriation of Municipal Funds

34. Fraudulent irregularity, misuse or misappropriation of Town funds may result in disciplinary action up to and including termination of employment.
35. Suspicious activity and potential misuse of funds must be reported as per **Policy A2.5 Whistle Blower Policy**.

Reporting Requirements

36. Pursuant to section 65A of the *Municipal Government Act*, the CAO shall ensure that the Town does the following:
- a. Within 90 days of the end of each fiscal quarter, prepares and posts an expense report on the Town's website for the Mayor, CAO (including an employee of the Town 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:
 - i. Travel and travel related expenses, including transportation, accommodation, and incidentals;
 - ii. Meals;



iii. Training and education.

b. 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 Financial Reporting and Accounting Manual.

Review Requirements

- 37. The Town Audit Committee shall review the expense annual summary report by October 31st of each year.
- 38. By 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.

Previous Policies

The previous policy A 2.1 “Travel Expense Policy” dated September 16, 2019, is hereby amended.

Certification

THIS IS TO CERTIFY that this policy was duly passed by a majority vote of the whole Council at a duly called Council meeting held on the October 16, 2023.

GIVEN under the hand of the CAO and under the seal of the Town of Middleton this 17th day of October 2023.

Ashley Crocker
Chief Administrative Officer

Policy Adoption	
Date of 7-day notification to Council	October 3, 2023
Date of Approval	October 16, 2023