

TITLE: Expense Reimbursement Policy
SECTION: Financial Management
POLICY NO: 03000-07

APPROVAL DATE: January 27, 2025

CAO Signature: _____



PURPOSE

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 Amherst employees, Committee members and Commissioners in relation to Town of Amherst business.

APPLICATION

SIGNING AUTHORITY:

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	CAO / Designate
Members of Council & CAO	Mayor / Designate
Town Employees	Director or CAO / Designate
Committee member or Commissioner	CAO / Designate

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

INDIVIDUAL RESPONSIBILITIES

5. Everyone who incurs an expense in relation to Town business is responsible for:
 - (1) Familiarizing themselves and complying with the provisions of this policy;
 - (2) By April 1 of each year signing an acknowledgment document certifying that they have reviewed this policy and sought all clarifications necessary for a complete understanding of its provisions and their responsibilities pursuant to it. 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;
 - (4) Exercising reasonable diligence and incurring expenses prudently and responsibly; and
 - (5) With respect to travel, cancelling reservations as required, safeguarding travel advances and funds provided, and considering alternatives to travel such as teleconferencing and videoconferencing.

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PERMITTED EXPENSES

6. Subject to and in accordance with this policy, the following expenses incurred by a member of Council, the CAO or a Town employee, Committee member or Commissioner are eligible for reimbursement:
- (1) Pre-approved travel including transportation, accommodation, meal costs and training or continuing education costs.

AUTHORIZED TRAVEL

7. Council members shall be reimbursed for the reasonable expenses incurred in attending:
- (1) Conferences and professional development authorized by Policy 10350-26 Council Conference Attendance and Professional Development;
 - (2) Meetings or conferences at which the Council member's attendance is authorized or requested by Council;
 - (3) A meeting of any Board, Commission, Committee or other organization to which the Council member has been appointed by Council, except that no reimbursement shall be provided by the Town 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 Town, 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 Town, and if reimbursable expenses are less than \$500, pre-approval of Council will not be required if:
 - a) At the request of the Mayor or Deputy Mayor to attend on their behalf;
 - b) 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; and
 - (6) A training or continuing education event in accordance with the provisions of this policy concerning training and education.
8. The CAO shall be reimbursed for the reasonable expenses pursuant to the CAO's employment contract.
9. An employee of the Town of Amherst, Committee member or Commissioner shall be reimbursed for the reasonable expenses, if pre-approved, incurred:
- (a) In the carrying out of the duties and responsibilities associated with their employment and duly authorized by the Director and/or CAO on the Prior Approval Form;
 - (b) For meetings, conferences, or professional development events at which the attendance of the employee, Committee member or Commissioner is authorized or is requested by the CAO;

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- (c) 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 by the Town of Amherst if the employee, Committee member or Commissioner is entitled to reimbursement of expenses directly from the applicable organization; and
- (d) At a training or continuing education event in accordance with the provisions of this policy concerning training or education.

TRAVEL OUTSIDE OF THE MARITIMES

Travel Outside of the Maritimes means travel outside of Nova Scotia, New Brunswick and Prince Edward Island.

10. All requests for travel outside of the Maritimes 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.
11. All requests for travel outside of the Maritimes by Council members shall be reviewed by the CAO, Mayor or Designate who shall consider the necessity of travel based on the information provided.
12. All travel outside of the Maritimes by the CAO, other than that pursuant to the employment contract, shall be reviewed by the Mayor or Designate who shall follow the same guidelines established for Council members.
13. If a request for travel outside of the Maritimes is approved, and the Claimant (not Town of Amherst) 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.
14. All requests for travel outside of the Maritimes by Town of Amherst employees, Committee members or Commissioners shall be reviewed by the CAO, who shall follow the same guidelines established for Council members.

LIMITS ON REIMBURSEMENT OF EXPENSES

15. Notwithstanding any other provision of the policy, the following limits shall apply to the reimbursement of expenses:

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- (1) Subject to payment of per diem, a claimant shall only be reimbursed for 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 Town of Amherst;
- (3) Airplane travel shall be booked by Town of Amherst staff or shall only be reimbursed at the lowest rate which would have been available if Town of Amherst staff had booked the airfare. Reasonable costs for airport improvement or similar fees and luggage shall be reimbursed at actual costs.
- (4) Accommodation costs shall be reimbursed at actual costs. Government rates should be obtained whenever possible. Hotel upgrades shall be at the personal expense of the Claimant unless there are ergonomic necessities attributable to physical requirements included, but not limited to, wheel chair accessibility;
- (5) Reimbursement for meals shall not exceed the per diem meal amounts set out in this policy, except in the case of travel outside of the Maritimes, in which event the applicable Signing Authority may authorize reimbursement of meals expenses at a comparable standard. Reimbursement for meals shall not be claimed in respect of meals that are included as part of registration fees for conferences or seminars;
- (6) The cost of any alcoholic beverages shall not be reimbursed;
- (7) Fees, deposits, interest and surcharges incurred on a personal credit card shall not be reimbursed;
- (8) When personal and Town of Amherst travel is combined, only documented expenses directly related to the Town of Amherst portion are reimbursable. Extended travel time and related expenses are at the traveler's own expense;
- (9) 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 shoe shines, valet services, dry-cleaning, laundry, haircuts and other personal services;
- (10) There shall be no reimbursement of travel and related expense for individuals other than a Council member, the CAO, or an employee, Committee member or Commissioner of the Town of Amherst;
- (11) There shall be no reimbursement for travel by a Council member within the Town of Amherst because such travel is deemed to be included in the monthly vehicle allowance.
- (12) If a personal vehicle is used in lieu of airplane travel, reimbursement will be based on the lesser of the lowest airfare rate which would have been available had the flight been booked by Town of Amherst staff or the kilometrage reimbursement.
- (13) Hotel services including room service and video rentals shall not be charged to the room.

TRAVEL ADVANCES

16. Advances are not routinely approved. The following limits shall apply to the use of advances:

- (1) All advances must be approved by the CAO;
- (2) Advances will only be issued where an overnight stay is required;
- (3) Advances will not be made for less than \$200;

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- (4) The CAO must not approve an advance unless the CAO is satisfied that there is a reasonable need for the advance;
- (5) 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 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 Amherst within 10 days of completing the travel.

USE OF TOWN OF AMHERST CREDIT CARDS

17. Town of Amherst credit cards, in respect of travel expenses, shall only be used for parking, accommodations, airfare, vehicle rentals and event registration fees. Town of Amherst credit cards shall not be used for tolls or per diem meal allowances.

PER DIEM MEAL ALLOWANCES

18. For each day or part day or when overnight accommodation forms part of an authorized expense, the Claimant shall be paid a meal allowance for each meal for which the Claimant is required to pay, in the amounts authorized as per diem meal allowances in the amount of \$15 for breakfast, \$20 for lunch, and \$30 for supper. This allowance includes gratuities and taxes.
19. Claimants whose religious beliefs or medical requirements prohibit them from consuming certain foods should be aware the appropriate meals can normally be obtained from caterers, provided that adequate notice of a special requirement is given. Should 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, they shall be paid a meal allowance for that meal.

KILOMETRAGE

20. The kilometrage 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 kilometrage rate for its employees.
21. Where several Council members, the CAO, and/or employees, Committee members or Commissioners of the Town of Amherst, or any combination thereof, attend the same meeting, conference, or function, each shall make reasonable efforts to share a vehicle.

VEHICLE RENTALS

22. The cost of rental of a vehicle shall be a reimbursable expense in instances where:
 - (1) Reasonable ground transportation services such as public transit, taxis or hotel shuttles are unavailable; or

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- (2) Two or more Council members, the CAO, and/or employees, Committee members or Commissioners of the Town of Amherst or any combination thereof, are traveling together, and it is more economical than the combined cost of other reasonable ground transportation.
23. Compact, economical vehicles must be used unless three or more persons are travelling together, the bulk or weight of goods being transported necessitates a larger vehicle or a compact, economical vehicle is unavailable.
24. For the protection of the Claimant and the Town of Amherst, 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

25. Expense claims must be submitted on the form provided by the Town of Amherst and shall be signed by the Claimant.
26. 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:
- (1) Claims for per diem meal allowances;
 - (2) Tolls and parking under \$10 only; and
 - (3) Claims for personal vehicle kilometrage for authorized travel.
27. If no receipt is available, a written attestation signed by the Claimant must be submitted to explain why the receipt is unavailable, and a description itemizing and confirming the expenses must be provided. Debit or credit card transaction records are not acceptable as receipts.
28. Expenses incurred by one individual on behalf of another must be attributed to the individual for whom those expenses were incurred.
29. No expense claim shall be paid unless the claim is first approved for payment by the Signing Authority who has authority to approve the claim. Before approving an expense claim, a Signing Authority must ensure that:
- (1) The claim is consistent with policy;
 - (2) The expenses claimed were necessarily incurred in the performance of municipal business;
 - (3) Appropriate receipts are provided to support the claim, and the claim documentation is appropriately filed; and
 - (4) The expenses claimed have appropriate justification.

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30. 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.
31. The use of petty cash to pay an expense claim is prohibited.

TIMEFRAME

32. A claim for reimbursement of an expense shall be submitted for approval within thirty (30) days of the expense being incurred.
33. Expenses must be submitted and charged to the year in which they occurred. Expenses cannot be carried forward to future years.

FRAUD, MISUSE OR MISAPPROPRIATION OF MUNICIPAL FUNDS

34. Fraudulent irregularity, misuse or misappropriation of Town of Amherst funds may result in disciplinary action up to and including termination of employment.
35. Suspicious activity and potential misuse of funds must be reported immediately to the CAO. If such activity relates to the CAO it must be reported immediately to the Mayor.

REPORTING REQUIREMENTS

36. Pursuant to section 65D of the *Municipal Government Act*, the CAO shall ensure that the Town of Amherst does the following:
- (1) within 90 days of the end of each fiscal quarter, prepares and posts an expense report on the Town of Amherst website for the Mayor, CAO (including an employee of the Town of Amherst 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 and incidentals;
 - b. Meals; and
 - c. Training and education.
 - (2) by September 30th of each year, prepares and files with the Minister of Municipal Affairs an annual summary report that summarizes the expenses for the preceding fiscal year for each reportable individual that is compliant with the requirements of the Department of Municipal Affairs and the requirements set out in the Financial Reporting and Accounting Manual.

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REVIEW REQUIREMENTS

- 37. The Town of Amherst Audit Committee shall review the expense annual summary report, relevant to section 36, by September 30th 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 motion by Council, either re-adopt the policy or amend the policy and adopt the policy as amended.

ROLES AND RESPONSIBILITIES

Title/Role	Responsibilities
Director of Finance	Ensure policy is reviewed by January 31 st following an election year and that annual summary is filed with the Province by September 30 th each year.
Accounts Payable	Ensure all Expense Reimbursements submitted are per policy.
Council, CAO, Employees, Committee Members	Ensure policy is followed when claiming expense reimbursements.

For Administrative Use Only:

VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
Policy Review updates. Amend Out of Province Travel to Travel Outside of Maritimes, updated meal per diems. Other updates for clarity.	Director of Finance	Council	May 23, 2023
Policy review following municipal election. Minor grammar and reporting requirement revisions.	Director of Finance	Council	January 27, 2025

Minutes reference date: March 25, 2019 November 26, 2018 February 24, 2020 May 23, 2023
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