



Municipality of the County of Kings

Business Expense Policy

Policy Category	Finance	Most Recent Amendment	January 7, 2025
First Council Approval	May 20, 2008	Future Review Date	January 2029

1. Purpose

- 1.1 To establish guidelines for the reimbursement of travel expenses incurred by an Employee or Member of Council while conducting Municipal business away from the Municipal offices.
- 1.2 The Business Expense Policy:
 - 1.2.1 Identifies expenses related to travel that are eligible for reimbursement;
 - 1.2.2 Identifies circumstances that dictate travel;
 - 1.2.3 Provides authorization guidelines for travel and expenses; and,
 - 1.2.4 Ensures a reasonable and timely procedure to claim and report travel expenses.

2. Scope

- 2.1 This Policy shall apply to all Reportable Individuals and Employees of the Municipality.

3. Definitions

- 3.1 Employee: All Employees of the Municipality and, where applicable, the Chief Administrative Officer (CAO).
- 3.2 Reportable Individuals: Mayor, Deputy Mayor, Councillors, Chief Administrative Officer (CAO), and any Employee of the Municipality delegated any of the responsibilities of the CAO pursuant to section 29(b) of the *Municipal Government Act*.

4. Policy Statements

- 4.1 The Municipality shall reimburse Employees for all reasonable and appropriate expenses for travel, meals, and accommodation incurred in the course of carrying out their duties and responsibilities including attending courses, seminars and conferences approved by the Municipality.
- 4.2 Members of Council are eligible for reimbursement of travel expenses relating to the following:
 - 4.2.1 Attendance at Council and Committee of the Whole meetings.
 - 4.2.2 Attendance at a meeting of any Board, Commission, or to any other organization to which the Council member has been appointed by Council.
 - 4.2.3 An alternate’s attendance at a Board or Committee meeting (in addition to the regular member), for the purposes of becoming and staying informed.

- 4.2.4 Conferences, in accordance with this Policy and Policy ADMIN-01-023: Council Conference Attendance and Professional Development as approved by Council.
 - 4.2.5 Council Meetings and meetings of the Nova Scotia Federation of Municipalities.
 - 4.2.6 Meetings with other government agencies and businesses, including meetings with the Province and MLAs, which have been scheduled by Council, Mayor, Deputy Mayor, or CAO.
 - 4.2.7 Public Planning meetings including Public Information Meetings, Public Participation Meetings, Public Hearings, and Advisory Committee meetings.
 - 4.2.8 Training sessions, including orientation meetings.
 - 4.2.9 Meetings with the Chief Administrative Officer to discuss Municipality business.
 - 4.2.10 Attendance at social functions within individual Councillors' districts as dignitaries representing the Municipality.
 - 4.2.11 Meetings with Organizations, Community Groups, Non-Profits, and those associated with Village Commissions that:
 - 4.2.11.1 Have been pre-organized;
 - 4.2.11.2 The Council member has been invited to; and
 - 4.2.11.3 The Council member determines to be necessary to attend and to be in the best interest of the Municipality.
 - 4.2.12 All other meetings, conferences, and seminars in accordance with Policy ADMIN-01-023: Council Conference Attendance and Professional Development as approved by the majority of Council.
- 4.3 The Mayor and Deputy Mayor are also eligible for reimbursement for travel expenses relating to the following:
- 4.3.1 Attendance at social functions as dignitaries representing the Municipality. This includes Remembrance Day ceremonies and grand openings within the Municipality.
- 4.4 Council members shall not be reimbursed for meeting expenses with individual constituents, individual electors, or individual complainants, as these expenses are deemed to be incidental to the discharge of duties and included in regular remuneration.
- 4.5 Expenses Eligible for Reimbursement
- 4.5.1 Receipts are required for reimbursement of all travel expenses unless stated otherwise below.
 - 4.5.2 The mode of transportation chosen should be that which enables the Employee or Reportable Individual to conveniently meet scheduled appointments, minimizes the amount of working time spent travelling, and is the most cost-effective means of transportation.
 - 4.5.3 Employees and Reportable Individuals shall schedule their travel in such a way as to minimize the cost to the Municipality.
 - 4.5.4 In those situations where other organizations (e.g. Kings Transit Authority, Kings Regional Rehabilitation Centre, and Valley Region Solid Waste-Resource Management Authority) are holding meetings on the same day as scheduled meetings of Municipal Council or Committees, Employees and Reportable Individuals are not permitted to submit duplicate claims to both organizations. Such claims are expected to be provided to the organization that is scheduled to absorb the larger amount of time for the individual on the particular day.
 - 4.5.5 Car Travel

- 4.5.5.1 Where car travel is indicated as the most suitable mode of transportation, an Employee or Reportable Individual may use their own car and be reimbursed at the Provincial mileage rate.
- 4.5.5.2 Employees and Reportable Individuals are responsible for their own insurance while using their vehicle on Municipal business. Those choosing to use their own car when air travel is clearly the most cost-effective mode must do so on their own time and will be reimbursed to the maximum of the equivalent economy airfare plus the usual costs of local transit. In these instances, enroute meals and motel accommodation are not reimbursable.
- 4.5.5.3 Individuals shall endeavour to travel in one car when two or more Employees or Reportable Individuals are scheduled for the same destination at the same time.
- 4.5.5.4 All Employees and Reportable Individuals claiming car travel expense shall provide the Municipality with a copy of their insurance liability card at the time of submitting an expense claim.
- 4.5.6 Car Rental
 - 4.5.6.1 Reimbursement will be made for rental of economy-type cars at the destination. Car rentals require prior approval by the immediate supervisor.
- 4.5.7 Air Travel
 - 4.5.7.1 Employees and Reportable Individuals will be reimbursed in accordance with 4.5.5.2 for air travel unless emergency air travel is approved by the Director of Finance or CAO. Travel reward miles earned for air travel shall be credited to the Municipality.
- 4.5.8 Accompanying Personal Leave & Vacation
 - 4.5.8.1 An Employee or Reportable Individual may combine vacation or personal leave with a business trip if it is approved in advance by the Director of Finance, including first completing a necessary request form (see Schedule D) and having it signed by the Director of Finance. The Municipality will reimburse the authorized travel expenses associated with the business portion of such trips provided there is a net savings to the Municipality. The Municipality is not responsible for any costs (e.g., transportation, lodging, or meals) associated with the vacation or personal days.
 - 4.5.8.2 Any personal expenses incurred during, before, or after completion of official business for the Municipality are the responsibility of the Employee or Reportable Individual. If the individual wishes to take a side trip before or after the official Municipality business trip, any incremental expenses associated with these trips are the responsibility of the Employee or Reportable Individual.
- 4.5.9 Accommodation
 - 4.5.9.1 Hotel accommodations shall be reimbursed, and not exceed the cost of a standard room, or the lowest available rate.
- 4.5.10 Meals
 - 4.5.10.1 For each day or part day of travel, the Employee or Reportable Individual will be paid a meal allowance for each breakfast, lunch, and dinner, when applicable, provided 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 C of this Policy.
- 4.5.10.2 The daily amounts authorized for meals will be revised from time to time to reflect actual experience. Only where an Employee or Reportable Individual is exposed to unusually high costs will they be reimbursed their actual receipted costs for the individual meal that exceed the per diem to the extent that the expenses claimed are reasonable and justifiable given the circumstances. Meal claims shall be on an individual basis over the course of the day.
 - 4.5.10.3 Expenses related to the purchase of alcoholic beverages will not be reimbursed.
 - 4.5.11 Telephone
 - 4.5.11.1 All telephone expenses for Municipal business purposes will be reimbursed. Reasonable and necessary personal calls occasioned by absence from home will be reimbursed.
 - 4.5.12 Taxi Fares
 - 4.5.12.1 Taxi or transportation services required to travel to and from accommodation to place of business as well as from airport to accommodation, etc., will be reimbursed.
 - 4.5.12.2 Receipts for taxi fares for more than \$10, including tips or gratuities, are required.
 - 4.5.13 Parking and Toll Expenses
 - 4.5.13.1 All parking expenses and bridge/road tolls will be reimbursed by the Municipality.
 - 4.5.14 Family Care Expenses
 - 4.5.14.1 The cost of family care incurred by a Member of Council during participation in duties outlined in Section 4.2 or 4.3 shall be reimbursed by the Municipality, given that the care is not provided by an immediate family member and a receipt is provided stating the time and date of care. The reimbursement of family care expenses shall be a taxable benefit.
 - 4.5.14.2 Council members are entitled to claim expenses related to the cost of family care for the following family members who reside on a full-time basis with the Councillor:
 - 4.5.14.2.1 Children under 18 years of age;
 - 4.5.14.2.2 Person with a disability; or,
 - 4.5.14.2.3 An adult who is a dependent requiring care.
 - 4.5.14.3 Council members are entitled to claim expenses related to the cost of family care for the following family members who reside on a part-time basis with the Councillor should Council meetings conflict with custody schedules set out in their joint custody arrangements:
 - 4.5.14.3.1 Children under 18 years of age
 - 4.5.14.4 Family care expenses will be reimbursed according to Schedule E of this Policy.
 - 4.6 Use of Municipal Credit Cards
 - 4.6.1 Municipal credit cards shall only be used for the expenses outlined and permitted in this Policy and shall not be used for personal use. The card holder is required to retain and submit all receipts or invoices related to all card transactions.

- 4.6.2 The Claimant shall not be reimbursed and will be responsible for late payment interest, fees, or any other similar charges included with purchases made on a Municipal credit card, unless otherwise approved by the CAO.
- 4.6.3 A travel advance will not be provided if the Claimant has a Municipal credit card.
- 4.7 Travel Advances
 - 4.7.1 When the estimated travel, meal, and accommodation expenses (with respect to courses, seminars, or conferences) exceeds \$150.00, an advance of seventy-five percent (75%) of the estimate may be advanced to an Employee or Reportable Individual. When the Employee returns, they must turn in the receipts supporting the expenses to their direct supervisor, which in turn are forwarded to the Director of Finance. Reportable Individuals may submit their receipts directly to the Director of Finance. If the actual expenses are less than the advance, the balance must be repaid immediately. Expenses greater than the advance will be reimbursed in accordance with this Policy. When the estimated expense is less than \$150.00, there will be no advance.
- 4.8 Submission of Claims
 - 4.8.1 All expenses incurred must be submitted by the claimant. No expenses shall be submitted on behalf of others.
 - 4.8.2 Employees are expected to submit travel and expense claims on a regular basis throughout the fiscal year. Regular submissions should be made not less than once every two months unless the total claim amount is less than \$100.00. Exceptions to this practice must be specifically approved by the Director of Finance and would only apply in cases such as ill health, extended absence, or extreme workload events. In no circumstances will claims be paid for expenditures occurring more than six months in the past.
 - 4.8.3 Members of Council shall submit travel and expense claims for review and approval by the 15th of the month following each quarter end:

January to March claims:	Due by April 15th
April to June claims:	Due by July 15th
July to September claims:	Due by October 15th
October to December claims:	Due by January 15 th

In no circumstances will claims be paid for expenditures occurring more than six months in the past.
- 4.9 Reporting Requirements
 - 4.9.1 Once Members of Council and Reportable Individuals have submitted their quarterly expense claims, staff will post a report that summarizes the quarterly expenses incurred by each Reportable Individual within 90 days of the end of each fiscal quarter.
 - 4.9.2 The quarterly expense reports shall include the following:
 - 4.9.2.1 Dates of meetings;
 - 4.9.2.2 Details of meetings;
 - 4.9.2.3 Kilometres claimed;
 - 4.9.2.4 Telephone costs; and,
 - 4.9.2.5 Out-of-County training and conference expenses.
- 4.10 Staff shall prepare an annual summary report of business expenses, which shall be filed with the Minister by September 30th of each year.

- 4.11 Reimbursement of Travel Expenses
 - 4.11.1 Claims for mileage and meals while attending business meetings shall be submitted using Schedule A to the Employee's Manager for approval and then forwarded to the Director of Finance. The places travelled from and to, the reason for travel, distance travelled, meeting fee (if applicable), and any other eligible expenses incurred must be reported with all receipts attached.
- 4.12 Review Requirements
 - 4.12.1 Claims for mileage and meals while travelling shall be submitted using Schedule B to the Director of Finance. Once reviewed and approved, the Director of Finance shall forward the claims to the Mayor for approval. The Director of Finance may refer any claim to the CAO for approval.
 - 4.12.2 The Audit & Finance Committee shall review the business expense annual summary report each year prior to filing with the Minister.
 - 4.12.3 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.
- 4.13 Requirements of Reportable Individuals and Employees
 - Anyone who incurs an expense in relation to Municipality business will:
 - 4.13.1 Familiarize themselves and comply with the provisions of this Policy;
 - 4.13.2 Complete and submit expense claims with necessary supporting documentation within a timely fashion;
 - 4.13.3 Exercise reasonable diligence and care in incurring expenses prudently and responsibly; and
 - 4.13.4 Ensure that they do not authorize expenses on their own behalf;
- 4.14 Fraudulent irregularity, misuse, or misappropriation of funds may result in disciplinary action up to and including termination of employment.
- 4.15 Suspicious activity and potential misuse of funds must be reported as outlined in Policy HR-06-002: Code of Ethics, and Policy ADMIN-01-012: Policy for the Investigation and Adjudication of Complaints under the Code of Conduct for Elected Municipal Officials.

5. Responsibilities

- 5.1 Council will:
 - 5.1.1 Ensure the Municipality has a current and comprehensive policy for the reimbursement of travel expenses incurred by an Employee or Reportable Individual while conducting Municipal business and;
 - 5.1.2 Review and amend this Policy as needed; and
 - 5.1.3 Individual Members of Council shall adhere to and comply with all aspects of this Policy.
- 5.2 The Chief Administrative Officer will:
 - 5.2.1 Implement, administer, and uphold the principles and provisions of this Policy;
 - 5.2.2 Identify necessary revisions to this Policy;
 - 5.2.3 Authorize reimbursement of expenses under this Policy;

- 5.2.4 If required, designate in writing a second signing authority to authorize reimbursement of expenses under this Policy;
- 5.2.5 Ensure that no Employee or Reportable Individual authorizes the reimbursement of expenses on their own behalf.

6. Amendments

Date	Amendments
February 2014	
August 2016	
January 2019	
March 2019	
October 1, 2019	
January 19, 2021	Reviewed as required by s. 23(7) <i>Municipal Government Act</i> and Business Expense Policy FIN-05-008.
January 2025	Increased the dependent care reimbursement daily and annual allocations. Added provision for joint custody situations. Increased per diem expenses. Removal of Audit & Finance Committee responsibility for process for independent review and approval to ensure that all Council expense claims are properly prepared, documented, and approved, as their role relates to the review of the summary report only.

SCHEDULE A – TRAINING & CONFERENCE CLAIM



Municipality of the County of Kings
Training & Conference Expense Report

Name:	
For Week Ended:	Date Prepared:

Details of Training/Conference:

Date (dd/mm/yy)	Km/Driven	Lodging	Meal (Per Diem)	Air Travel	Car Rental	Taxi/Bus	Parking Toll	Hire	Registration Fee	Other	Explanation/Details	Total
Tax/Rate: <input type="text"/> x 5932											Subtotal	
Miscellaneous Details: <input type="text"/>											Subtotal	
DEDUCT Cash Advanced (01-3-327-340)												
Amount paid by County (Visa/Invoices)												
Personal Expenses												
TOTAL (to be reimbursed if negative)												
Account Number: <input type="text"/>												

Claimant's Signature:	_____	Approver:	_____
Please read the Expense Claim Information (on cover) before submitting your claim.		Mayer Approver:	_____

Municipality of Kings - Expense Claim Information

The following applies to all persons who travel for business purposes at the expense of the County of Kings. **Please enter all expenses on a GROSS basis then net any items paid for by the Municipality (through Accounts Payable or with a County credit card) or travel advances.**

Receipts should be attached to this form or, in the case of a receipt using a County credit card, a copy of the receipt.
Please attach a copy of the Application for Training and Development (along with any informational material) for Finance to verify costs.

Transportation Expenses

Reasonable transportation expenses will be reimbursed based on actual, out of pocket expenses or actual mileage incurred with a personal automobile.

Airfare: The lowest return airfare reasonably available under the circumstances. The cost of stop-overs on route will not be reimbursed, unless such stop-overs are related to County business. Individuals will not be compensated for the use of airline tickets obtained from airline points, or from any other source where there is no out of pocket costs to the individual.

Mileage: Mileage at a rate of **\$0.32 cents per kilometre** for the use of a private automobile when public transportation is not convenient.

Other: Reasonable expenses for rental of an automobile, or transportation via taxi, public transportation or airport bus.

Living Expenses

Reasonable living expenses will be reimbursed, including the cost of hotels, meal gratuities, etc., on the basis of actual out of pocket expenses.

Hotels: Selected hotels should not be above the median of the range.

Meals: **With receipts.** Receipts are required for reimbursement. Reasonable meal expenses, including taxes and gratuities, will be reimbursed. Alcohol will not be reimbursed.

Per Diem. Meal expenses without receipts may be claimed based on the following schedule:

- Breakfast \$20
- Lunch \$22
- Dinner \$35

Please refer to the Business Expense Policy for more details on the allowable per diem amounts.

Meals within the County are \$15 per meal.

Individuals will NOT be reimbursed for the following items:

- Alcoholic beverages
- Tobacco products
- Laundry
- Expenses incurred by family or friends
- Movies or other entertainment

Submission of receipts

The following is a list of when receipts are required for reimbursement:

Automobile (personal, per km)	NO	Parking	YES
Lodging	YES	Tolls	YES
Air Travel	YES	Meals	YES
Car Rentals	YES	Meals (per diem)	NO
Taxi	YES	Miscellaneous or other costs	YES
Public Transportation/shuttles	NO	Registration fees	YES

This is an abbreviated explanation of information contained in the Municipality of the County of Kings Business Expense Policy. Please refer to the Business Expense Policy for comprehensive details of eligible expenses allowed for this claim.

Revised April 2025

SCHEDULE C – MEAL ALLOWANCE

(Revised: January 7, 2025)

The per diem claimable for each meal is set out as follows:

Breakfast per diem	\$20.00
Lunch (mid-day) per diem	\$22.00
Dinner (evening) per diem	\$35.00
Any Meal within Kings County	\$15.00

Breakfast

The cost of breakfast may be claimed only when the Employee or Reportable Individual has been travelling on Municipal business for more than one hour before the recognized time for the start of the day's work. This applies to daily or day-to-day travelling or to the first day of a trip exceeding one day in duration.

Dinner

The cost of the evening meal may be claimed when the Employee or Reportable Individual is travelling on Municipal business a minimum of three hours before 6:30 pm and is not expected to return to his/her residence before 6:30 pm.

General

The per diems claimable for meals while travelling on Municipal business provide an adequate allowance for each day. Employees and Reportable Individuals travelling on Municipal business will be reimbursed the receipted costs per individual meal that exceed the per diem only when an Employee or Reportable Individual is exposed to unusually high costs and the expenses claimed are reasonable and justifiable in the circumstances.

SCHEDULE D –TRAVEL-VACATION COMBINATIONS

NAME _____

DATES/PURPOSE _____

OF TRAVEL _____

DATES OF _____

VACATION _____

JUSTIFICATION _____

OF EXPENSES _____

APPROVED: _____

Director of Finance

DATE: _____

SCHEDULE E – FAMILY CARE RATES

(Revised: January 2025)

The actual expenses incurred for the care of family members as laid out in the Policy shall be reimbursed according to the following rates;

Daily maximum of \$200.

The maximum annual rate for reimbursement of family care is \$2,500.

The amount payable to be calculated by the official start and end time of the meeting plus up to a maximum of one hour for traveling time, to and from the meeting.

If there are discrepancies between the actual expenses incurred, and the rates in this schedule, the lesser amount will be reimbursed.

If extenuating circumstances regarding the care of a family member exceed the maximum rates as laid out in this Schedule, exceptions may be made to reimburse the additional cost of care if pre-approval from the Director of Finance is obtained.