

MUNICIPALITY OF THE COUNTY OF  
**ANTIGONISH**

<b>TOPIC:</b>	<b>Policy on Municipal Council and Municipal Clerk Treasurer Expense Reimbursement</b>
<b>POLICY NUMBER:</b>	<b>23</b>
<b>DATE APPROVED:</b>	<b>March 15, 2016</b>
<b>DATE REVISED:</b>	<b>September 20, 2016 (Min#2016-119) March 19, 2019 (Min#2019-036)</b>

**1. TITLE**

1.1 This Policy may be cited as the “Council and Municipal Clerk Treasurer Expense Reimbursement Policy”

**2. PURPOSE**

2.1. The purpose of this policy is to provide guidelines for the reimbursement of expenses when members of Municipal Council (including the Warden and Deputy-Warden) and the Municipal Clerk Treasurer are required to travel on Municipal business, and for conference-related expenses.

**3. INTERPRETATION**

3.1. In this Policy:

3.1.1. “Municipal Council” means the Council of the Municipality of the County of Antigonish;

3.1.2. “Municipality” means the Municipality of the County of Antigonish;

3.1.3. “Municipal Clerk Treasurer” means the Municipal Clerk Treasurer or designate of the Municipality of the County of Antigonish;

3.1.4. “Designated Signing Officer” means those who are authorized to sign financial and legal documents on behalf of the Municipality; and,

3.1.5. All other words used have the same meaning as that used in governing provincial or municipal legislation or subordinate legislation from time to time, unless the context indicates otherwise.

**4. INDIVIDUAL RESPONSIBILITIES**

4.1. Everyone who incurs and expense in relation to Municipal business is responsible for:

4.1.1. Familiarizing themselves and complying with the provisions of this policy;

4.1.2. Completing and submitting expense claims with necessary supporting documentation;

4.1.3. Exercising reasonable diligence and care in incurring expenses prudently and responsibly; and,

4.1.4. With respect to travel, cancelling reservations as required and considering alternatives to travel such as teleconferencing and video-conferencing.

**5. ELIGIBLE EXPENSES**

5.1. Municipal Council members shall be reimbursed for the reasonable expenses incurred in attending:

5.1.1. The Nova Scotia Federal of Municipalities (NSFM) annual meeting and spring workshop;

- 5.1.2. The Federation of Canadian Municipalities (FCM) annual meeting once per term, except the Warden, who may attend each year;
- 5.1.3. Any meetings, conferences, or events at which the member's attendance is authorized or requested by Municipal Council;
- 5.1.4. Attendance at any Municipal Council, or Committee of Council meeting;
- 5.1.5. Attendance at a meeting of any Board, Commission, or other organization to which the member has been appointed by Municipal Council, except that no reimbursement shall be provided by the Municipality if the member is entitled to reimbursement of expenses directly from the applicable organization;
- 5.2. The Municipal Clerk Treasurer shall be reimbursed for reasonable expenses incurred in attending:
  - 5.2.1. The Association of Municipal Administrators of Nova Scotia (AMANS) annual meeting and spring workshop;
  - 5.2.2. Any meetings, conferences, or events at which the Municipal Clerk Treasurer's attendance is authorized or requested by Municipal Council;
- 5.3. Travel expenses include, but are not limited to, accommodations, airfare, rail, ferry transport, mileage, per diems, taxi fares, parking, and other applicable tolls;
- 5.4. Other eligible expenses include, but are not limited to, registration for conference and events;
  - 5.4.1. For members of Municipal Council, phone and Internet stipends are also considered other eligible expenses.
- 5.5. Only actual incurred expenses that are considered eligible under the terms of this policy will be authorized for reimbursement.

## **6. INELIGIBLE EXPENSES**

- 6.1. Expenses incurred by a member of Municipal Council or the Municipal Clerk Treasurer in attending or participating in a political activity or political event are not reimbursable by the Municipality.
- 6.2. The expenses of a Municipal Council member for political activity associated with election or re-election is not reimbursable by the Municipality.
- 6.3. Fees, deposits, interest, and surcharges incurred on a personal credit card shall not be reimbursed.
- 6.4. The cost of any alcoholic beverages or cannabis shall not be reimbursed. Please refer to the Hospitality Policy for further detail.
- 6.5. Any fees or expenses incurred by a spouse, family-member or travelling companion will not be reimbursed by the Municipality. However, any fees or expenses associated with the courtesy booking arrangements for an individual travelling with member of Municipal Council or the Municipal Clerk Treasurer must be reimbursed to the Municipality within thirty (30) days of the expense being incurred. If the expense is not reimbursed within the thirty (30) day time allotment, the expense will be withdrawn from the Municipal Councillor's monthly stipend / the Municipal Clerk Treasurer's bi-weekly remuneration.

- 6.6. When personal and Municipal travel is combined, only documented expenses directly related to the Municipal portion are reimbursable. Extended travel time and related expenses are at the traveler's own expense.
- 6.7. Reimbursement shall not be provided for loss of personal effects (e.g. lost luggage, clothing, and other personal belongings), or for personal services (e.g. dry cleaning, haircuts, valet services, etc.).
- 6.8. Members of Municipal Council and the Municipal Clerk Treasurer are prohibited from claiming reimbursement for anyone other than themselves.

**7. REQUIREMENT FOR RECEIPTS**

- 7.1. Receipts or other satisfactory documentary proof must be submitted with the reimbursement claim for all expenses except:
  - 7.1.1. Claims for per diem meal allowances; and,
  - 7.1.2. Claims for personal vehicle mileage.

**8. AUTHORIZATION FOR REIMBURSEMENT**

- 8.1. Designated Signing Officers may authorize reimbursement of expenses and mileage. The individual claiming the expense reimbursement is prohibited from authorizing their own reimbursement claim.
- 8.2. Directives with respect to the use of municipal credit cards are outlined in the Municipal Credit Card Policy.

**9. PER DIEM MEAL ALLOWANCE**

- 9.1. Councillors and the Municipal Clerk Treasurer will be given an allowance for meals during conference/training attendance, not to include meals that are provided as part of the registration fee. Allowances inclusive of gratuity will be paid as follows:

Meal	Rate (per day)
Incidental	\$10.00
Breakfast	\$15.00
Lunch	\$20.00
Dinner	\$36.00
<b>Total</b>	<b>\$81.00</b>

**10. MILEAGE**

- 10.1. The mileage allowance reimbursed for Municipal Council members and the Municipal Clerk Treasurer 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 mileage rate for its employees.
  - 10.1.1. Those claiming mileage are expected to take the most direct route of travel reasonably possible.

- 10.2. In order for the Municipality to consider mileage reimbursement for members of Municipal Council from their home to the Municipal Office for meetings as a non-taxable benefit, the following must be satisfied:
  - 10.2.1. The Municipality must maintain that there is no available space at the Municipal Office for the Councillors to have an office to work out of; and,
  - 10.2.2. As a result of clause 10.2.1, Councillors must use a designated area of their homes to perform a substantial portion of the work related to the Municipality and their elected official duties (e.g. check email, answer phone calls, have meetings, etc).
- 10.3. Mileage reimbursement for the Municipal Clerk Treasurer is from the Municipal Administrative Office to the meeting, conference, or event location.
- 10.4. Where several Municipal Council members attend the same meeting, conference or function, each shall make reasonable efforts to share a vehicle.

## **11. LIMITS ON REIMBURSEMENT OF EXPENSES**

- 11.1. Notwithstanding any other provision of this Policy, the following limits shall apply to the reimbursement of expenses:
  - 11.1.1. Airplane travel shall be booked by Municipal staff or shall only be reimbursed at the lowest rate that would have been available if Municipal staff had booked the airfare;
  - 11.1.2. Hotel accommodations shall be booked by Municipal staff or shall only be reimbursed at the lowest rate that would have been available if Municipal staff had booked the accommodations;
  - 11.1.3. Reimbursement of only one personal long distance phone call shall be permitted for each night of overnight travel;
  - 11.1.4. Travel will be reimbursed at the most economical fare available (e.g. airfare, mileage).
- 11.2. Requests to attend any seminar and/or conference outside of the Atlantic Region shall be considered on an individual basis by the Committee of the Whole, which shall make a recommendation to Municipal Council with respect to attendance.

## **12. ADMINISTRATION**

- 12.1. Expense claims must be submitted on the form provided on a monthly basis to the Municipal Clerk Treasurer's Office and shall be signed by the claimant before receiving their reimbursement.
  - 12.1.1. The Municipal Clerk Treasurer may reject any reimbursement claim not in compliance with this Policy, but the claimant shall have a right of appeal to Municipal Council.
  - 12.1.2. The Warden will authorize the Municipal Clerk Treasurer's reimbursement claims, and the Municipal Clerk Treasurer has the same right of appeal to Municipal Council if the Warden deems the Municipal Clerk Treasurer's claim to be non-compliant.
- 12.2. 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.

12.3. In considering an expense claim for payment, the Designated Signing Officer may request additional explanations, documentation, or justification from the claimant, and may direct any claim or expense that the Designated Signing Officer feels is irregular or not in compliance with this policy to Municipal Council for consideration.

12.4. The use of petty cash to pay an expense claim is prohibited. Travel advances will not be provided.

### **13. SPECIAL CLAIMS**

13.1. Municipal Council, by majority approval, may approve reimbursement of expense claims that do not comply with the requirement of this Policy, except that no variance shall be allowed with respect to subsections 6.1 and 6.2.

### **14. REPORTING REQUIREMENTS**

14.1. Pursuant to Section 65A of the *Municipal Government Act*, the Municipal Clerk Treasurer shall ensure that the Municipality does the following:

14.1.1. Within 90 days of the end of each fiscal quarter, prepares and posts an expense report of the Municipal website for the Warden, the Municipal Clerk Treasurer (including an employee of the Municipality delegated any of the responsibilities or power of the Clerk Treasurer pursuant to subsection 29(b) of the *Municipal Government Act*) and each member of Municipal Council on their expenses regarding the following:

- a) Travel and travel-related expenses, including transportation, accommodation, and incidentals;
- b) Meals;
- c) Training and education.

14.1.2. By September 30<sup>th</sup> 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, which is compliant with the requirements of the Department of Municipal Affairs and the requirements set out in the Financial Reporting and Accounting Manual.

### **15. REVIEW REQUIREMENTS**

15.1. The Municipal Audit Committee shall review the expense annual summary report at least once each fiscal year.

15.2. By the January 31<sup>st</sup> immediately following a regular election held under the Municipal Elections Act, Council shall review this policy and, following a motion from Council, either re-adopt the policy or amend the policy and adopt the policy as amended.