

**TOWN OF OXFORD
GENERAL ADMINISTRATION**

Subject: Travel & Expense

Number:

Approved by: Council

Effective Date: February 19, 2019

Revision Dates: 18 February 2020, 26 February 2025

Minutes reference date:

PURPOSE:

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 Oxford employees, and members of the public appointed to committees/commissions in relation to Town of Oxford business.

SIGNING AUTHORITY

1. The following are the Signing Authority 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/Committee appointees	CAO/Designate

2. A Signing Authority may designate a second signing authority. The designation of a secondary signing authority shall be in writing and shall state the name and position of the designate.
3. A Signing Authority is prohibited from authorizing payment of hospitality expenses incurred on their own behalf.

ELIGIBLE EXPENSES

4. The following travel expenses will be eligible for reimbursement from the Town, provided such expense is incurred in the course of carrying out duties and responsibilities associated with their employment and duly authorized by the Director or CAO.
 - a. **Privately Owned Vehicle** – The Town will reimburse any authorized individual for the use of privately-owned vehicles on Town business. Reimbursement will be made using the Kilometrage and Transportation Allowance Rates for the Province of Nova Scotia (Section A – Regular Rates) in effect on the date of travel.
 - b. Where several Council members, the CAO and/or employees of the Town of Oxford, or any combination thereof, attend the same meeting, conference or function, each shall make reasonable efforts to share a vehicle.
 - c. **Insurance** – To ensure that any authorized individual is adequately protected, privately-owned vehicles used for Town business shall, as a minimum, have basic insurance coverage. The authorized individual is responsible for payment of their respective insurance premiums. When the use of a privately-owned vehicle is authorized, the Director/CAO must ensure that the authorized individual is informed that the Employer assumes no financial responsibility

beyond payment of the authorized kilometer rate and that, in the event of an accident, the Employer assumes no responsibility for the deductible amounts related to comprehensive or collision coverage.

- d. **Accommodation** – Authorized individuals will be reimbursed for actual accommodation costs incurred while on Town business. Authorized individuals should request government rates whenever possible. Receipts are required for all accommodation charges.
 - e. Authorized individuals who use private accommodations while on Town business will be reimbursed \$60 per night. No receipt is required.
 - f. **Meals** – For each full day of travel, an authorized individual shall be reimbursed the total per diem allowance shown on Schedule A for meals.
 - g. For partial days, the authorized individual shall be reimbursed at the separate meal allowance rates. Related amounts for partial days of travel shall be prorated according to the current meal breakdown. In order to claim for a full day, the employee/elected official must leave at 8:00 am or prior and return later than 6:00 pm.
 - h. Reimbursement for meals shall not be claimed where meals are included a part of registration fees for conferences or seminars, etc.
 - i. **Air Travel** – The Town will reimburse for air travel and related fees (receipt required) at the economy rate to scheduled service airport nearest destination.
 - j. **Car Rental** – Reimbursement will be made for rental of car at destination. Attempts should be made to acquire economy type of transportation. (Receipts required.)
 - k. **Taxi/Bus** – Taxi/bus fares to and from accommodation to place of business as well as from airport to accommodation, etc. (Receipts required.)
 - l. **Park/Toll** – Highways and bridge tolls, parking fees. Receipts required if charges are over \$10 per day.
 - m. **Incidentals** - Where an authorized individual is travelling on the Town's business and overnight accommodations have been authorized and used, the authorized individual will be reimbursed an allowance as set out in Schedule A per overnight stay to cover miscellaneous out-of-pocket expenses.
 - n. **Registration fees** – Expenditures for conference registration, etc. (Receipt required.)
5. **Travel Advance** – The Town does not routinely issue travel advances. If there are extenuating circumstances, an advance may be approved by the CAO.
 6. **Spouses** – The Town of Oxford is not responsible for the costs of travel, lodging, meals, registration, etc. of the spouses when they are accompanying the employee to a conference or meeting.

EXPENSE CLAIMS

7. Expense claims must be submitted on the form provided from time to time by the Town of Oxford and shall be signed by the Claimant.
8. 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. Incidental expenses of less than \$10 for reasonable tips, bridge tokens, parking meters or non-alcoholic beverage.
 - c. Claims for personal vehicle kilometrage for authorized travel.
9. 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.
10. Expenses incurred by one individual on behalf of another must be attributed to the individual for whom those expenses were incurred.
11. 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:
 - a. the claim is consistent with 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; and
 - d. the expenses claimed have appropriate justification.
12. In consideration 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.
13. The use of petty cash to pay an expense claim is prohibited.

TIMEFRAME

14. A claim for reimbursement of an expense shall be submitted for approval within thirty (30) days of the expense being incurred.
15. 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

16. Fraudulent irregularity, misuse or misappropriation of Town of Oxford funds may result in disciplinary action up to and including termination of employment.

17. 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

18. Pursuant to section 65D of the *Municipal Government Act*, the CAO shall ensure that the Municipality does the following:

- a. Within 90 days of the end of each fiscal quarter, prepares and posts an expense report on the Town of Oxford website for the Mayor, CAO (including an employee of the Town of Oxford delegated any of the responsibility 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; and
 - iii. Training and education.
- b. On a quarterly basis, posts the expense reports of each reportable individual on the Town of Oxford website on their expenses regarding the following:
 - i. Travel and travel related expenses, including transportation, accommodation and incidentals;
 - ii. Meals; and
 - iii. Training and education.

REVIEW REQUIREMENTS

19. The Town of Oxford Audit Committee shall review the expense annual summary report relevant to section 18, by October 31st of each year.
20. By the 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.

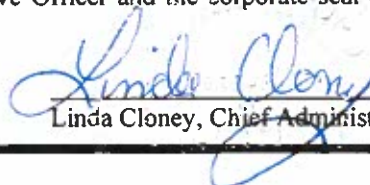
REPEAL

21. All previous Travel & Expense Policies of the Town of Oxford are hereby repealed and replaced with this policy.

Certification

I, Linda Cloney, Chief Administrative Officer of the Town of Oxford, do hereby certify that the policy of which the foregoing is a true copy was duly passed at a duly called meeting of the Town Council of the Town of Oxford held on the 26th day of February 2025.

GIVEN under the hand of the Chief Administrative Officer and the corporate seal of the Town of Oxford this 26th day of February 2025.


Linda Cloney, Chief Administrative Officer

SCHEDULE A

SCHEDULE OF ALLOWABLE INCIDENTALS AND MEALS PER DIEM RATES

Incidentals: \$10 per overnight stay with receipts.

Meals: Travel must commence before 8:00 am.
Travel must end after 6:00 pm.

Breakfast -	\$18.00
Lunch -	\$21.00
Dinner -	\$30.00
Maximum daily allowance -	\$69.00

The above amounts are inclusive of all taxes and gratuities, with receipts.

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.

SCHEDULE B

PRIOR APPROVAL FORM

1. Applicant's Name: _____

2. Present Position: _____

3. Department: _____

4. Proposed Conference, Course, Seminar: _____

5. Location: _____

6. Date: _____

7. I certify that I, as a minimum, will always have basic motor vehicle insurance coverage and that if for whatever reason I do not have insurance coverage, I will notify the Town in writing.

(signature) _____

8. Approved: _____

9. Rejected: _____

10. Subject to the following conditions, if any:

If this application is approved, expenses may be claimed in accordance with the Town's Travel & Expense Policy.

SCHEDULE C

TRAVEL ADVANCE REQUEST FORM

Name

Department

Destination

Purpose of Request

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Dates Involved

Estimated Expenses:	Registration	\$
	Travel	\$
	Accommodations	\$
	Meals	\$
	ESTIMATED TOTAL	\$

Charge to: Signature:

Approved by: Date:

