

COUNCIL POLICIES & PROCEDURES

SECTION - C

REMUNERATION & BENEFITS POLICIES

SUBJECT: Travel, Expense & Public Disclosure

POLICY NUMBER: C-13

APPROVAL DATE: September 16, 2026

PREAMBLE: The Municipality of the District of Guysborough recognizes the need to contain costs, demonstrate prudence in the conduct of municipal government activities, support reasonable convenience for councillors and employees travelling on Council or Municipal business, and provide transparent public reporting of eligible travel expenses.

This Policy provides direction for the reimbursement or payment of reasonable expenses necessarily incurred while travelling on Council or Municipal business or participating in activities related to Council or Municipal business. It also establishes requirements for the routine public disclosure of travel expenses for elected officials and the Chief Administrative Officer (CAO).

POLICY OBJECTIVES

- Provide direction and guidance to councillors and employees on the appropriate expensing of travel and other related expenses that support municipal objectives;
- Provide a clear process for the public disclosure of travel expenses for Municipal elected officials and the CAO.

This policy applies to all councillors and employees who incur expenses while conducting Municipal business.

The public disclosure requirements in this policy apply to all municipal elected officials and the CAO.

Hospitality expenses are not travel expenses and shall be processed in accordance with the Municipality's Hospitality Policy. Alcohol is not a claimable expense and will not be reimbursed to any individual travelling on Municipal business.

ROLES AND RESPONSIBILITIES

COUNCIL

Council is responsible for ensuring there is an approval process so all expense claims are properly prepared, documented and approved. Council is also responsible for:

- determining whether travel is necessary, where applicable;
- ensuring the selection and acquisition of travel arrangements are consistent with this Policy;

- submitting fully completed travel reimbursement or payment requests on the prescribed form, with necessary supporting documentation, including receipts and explanations as required;
- authorizing international travel; and
- reviewing this Policy in accordance with the review requirements set out below.

CAO or DESIGNATE

The CAO or designate is responsible for:

- determining whether employee travel is necessary;
- ensuring the selection and acquisition of travel arrangements are consistent with this Policy;
- pre-authorizing travel through the prescribed process, where required;
- verifying and approving reimbursement or payment requests when required;
- ensuring required public disclosure reports and annual summary reports are prepared and filed; and
- submitting fully completed travel reimbursement or payment requests on the prescribed form, with necessary supporting documentation, including receipts and explanations as required.

EMPLOYEES

Employees are responsible for:

- obtaining prior authorization to travel, except where otherwise provided;
- ensuring travel arrangements are consistent with this policy; and
- submitting fully completed travel reimbursement or payment requests on the prescribed form, with necessary supporting documentation, including receipts and explanations as required.

CLERK or DESIGNATE

The Clerk or designate shall ensure that travel expense reports for municipal elected officials and the CAO are publicly accessible online in accordance with this Policy and applicable legislation.

GENERAL POLICY DIRECTIVES

It is the prerogative of council, the CAO or designate to determine whether, when, where and by whom travel will be undertaken, and to select the class of transportation and accommodation to be used, subject to this Policy.

Councillors and employees travelling on municipal business, including training, shall be provided transportation and accommodation that are comfortable and of good quality. Allowance rates and conditions of payment and reimbursement shall be sufficient to meet reasonable, legitimate expenses necessarily incurred because of the requirement to travel. In exceptional travel situations, when a person is confronted with unusual costs, actual and reasonable expenses may be reimbursed.

Expenses that are not travel-related shall not be reimbursed through the travel claim process.

TRAVEL AUTHORIZATION

Out-of-Province Travel

Council, the CAO or designate are responsible for authorizing out-of-province travel. Requests for out-of-province travel shall include:

- the purpose and duration of the trip;
- the location(s) to be visited;
- the dates and times of arrival and departure;
- any pre-paid transportation, meals or accommodations;
- the modes and classes of transportation authorized;
- vehicle rental authorization, where applicable;
- the type of accommodation, place and daily rates; and
- other legitimate expenses involved.

International Travel

Council is responsible for authorizing international travel. Requests for international travel shall contain the same information required for out-of-province travel.

Meal rates for international travel will be based on actual and reasonable costs or the Municipality's meal allowance and are applicable only if meals are not provided or included in the cost of the hotel.

A councillor or employee travelling internationally shall be reimbursed for local and long-distance telephone calls necessarily placed as a result of Municipal business. Receipts are required for reimbursement.

Costs incurred in converting funds to foreign currencies and reconvertng any unused balance to Canadian currency shall be reimbursed based on receipts. If payment was made in cash, the exchange rate will be as indicated on banking documents. If payment was made by debit or credit, the exchange rate will be as indicated on the individual's account statements.

EXPENSE CLAIMS & RECEIPTS

Receipts must be obtained and submitted to support all travel expenditures, including transportation ticket stubs. Prepaid transportation, meals or accommodation shall also be noted.

Receipts are not required for the following:

- parking meters;
- claims for per diem meal allowances;
- incidental expenses; and
- claims for car mileage or allowances.

Where a councillor or employee certifies that a receipt was lost, accidentally destroyed or unobtainable, a personal declaration may replace the receipt. Credit card transaction records are not acceptable as receipts unless a personal declaration is attached.

As a general practice, councillors or employees who are required to travel on a regular basis should use their municipal credit card for payment of authorized travel expenses, provided the travel expense claim is supported by an official itemized receipt, voucher or invoice.

AUTHORIZATION OF EXPENSE CLAIMS

Authorization of expense claims shall be as follows:

- The Warden/Director of Finance is responsible for signing expense claims for the CAO;
- The Warden/Deputy Warden is responsible for signing expense claims for members of Council;
- The CAO is responsible for signing expense claims for Directors or other employees who report directly to the CAO;
- Directors are responsible for signing expense claims for employees reporting directly to them.

KILOMETRAGE/MILEAGE

When a councillor or employee is required to travel for Municipal business, the individual will be reimbursed at the appropriate rate for the actual distance driven. A councillor is also eligible to receive mileage for actual kilometres travelled to and from municipal-related meetings from their place of residence.

Councillors and employees shall use the most direct routes and shall claim only the distance necessarily driven for Municipal business travel during the period claimed.

All distances will be determined by the Municipal Clerk/Director of Finance using Google Maps or another appropriate mapping tool. Mileage rates will be equivalent to the federal government rate in effect at the time of travel.

Charges for bridge, ferry, causeway tolls or parking fees actually and necessarily incurred on Municipal business may be claimed.

MEALS

For each day or part day in travel status, a councillor or employee shall be paid a meal allowance for each breakfast, lunch and dinner, when applicable, if the meal was not provided free of cost to the individual. When this allowance is paid, no additional amount may be claimed for meals or gratuities associated with meals. Meal allowances will be equivalent to the federal government rate in effect at the time of travel.

CANCELLATIONS

A councillor or employee who is registered for a conference or Municipal-related activity that results in fees or costs and does not attend the conference or activity shall be responsible for all costs incurred by the Municipality, except for the following reasons:

- illness, including personal or immediate family illness;
- weather conditions;
- travel emergencies;

- Municipal emergencies; or
- other reasons approved by Council, the CAO or designate from time to time upon request.

PUBLIC DISCLOSURE OF TRAVEL EXPENSE REPORTS

The Clerk or designate shall ensure that detailed reports of the travel expenses of all Municipal elected officials and the CAO are publicly accessible online.

Expense reports shall not contain information required to be withheld in accordance with the Freedom of Information and Protection of Privacy Act.

Expenses will be maintained online to include the current term of council.

Travel expenses incurred by one individual on behalf of another must be attributed to the individual for whom the expenses were incurred.

TRAVEL EXPENSE REPORT REQUIREMENTS

Standard travel expense reporting forms prescribed by the Municipal Government Act shall be used. Reports must, at a minimum, include the following information:

- the name of the Municipal elected official or CAO;
- the date of the transaction(s) giving rise to the expense;
- the purpose of the expense;
- the amount of each expense broken down by category, including transportation, accommodation, per diems, registration and related expenses; and
- the total expenses per trip.

ANNUAL SUMMARY REPORT

Pursuant to section 65DA of the Municipal Government Act, the CAO shall ensure that:

- the Municipality prepares an annual summary report that complies with any requirements prescribed by the Minister;
- the annual summary report is filed with the Minister by September 30 of each year.

REPEAL

Upon approval, this Policy replaces Policy C-11 Travel & Expense Policy and Policy C-12 Public Disclosure of Travel Expenses of Elected Officials & CAO.