

# Employment Expense Reimbursement Policy

Original Implementation Date:	August 1, 2007	Approved by:
Date of Last Revision:	April 1, 2023	Approved by: Jacques Dubé, CAO
Effective Date of Last Revision:	April 1, 2025	Approved by: Cathie O'Toole, CAO

## 1 – Policy Name

Employment Expense Reimbursement Policy

## 2 – Purpose

Halifax Regional Municipality identifies responsible administration as a priority, including being financially prepared. This means finances are managed to support growth and deliver quality municipal services. In keeping with responsible administration, the purpose of this Policy is to establish a process and parameters for reimbursing employees and reportable individuals for reasonable expenses incurred while doing authorized business for Halifax Regional Municipality (the Municipality).

## 3 – Objectives

The objectives of this Policy are:

- To establish a process for those travelling on municipal business or engaging in hospitality activities to be repaid for allowable, legitimate expenses incurred.
- To provide an accountability framework to guide the effective oversight of public resources, including rules for the approval, reimbursement, payment, and disclosure of travel expenses, hospitality expenses, and working session expenses.
- To ensure fair and reasonable practices are in place to demonstrate incurred expenses are necessary and cost effective.
- To provide a means for evaluating whether the Policy is effectively ensuring that public funds are being used appropriately.
- To comply with the *Halifax Regional Municipality Charter*, Section 20(3), which requires a policy for reimbursement of a reportable municipal expense incurred:
  - By the Mayor, councillors and employees, for which reimbursement was provided by the Municipality, for conducting municipal business.
  - While hosting individuals from outside of the Municipality for conducting business activities which would include receptions, ceremonies, conferences, or other group events.

## 4 – Scope

This Policy applies to all employees, as well as every reportable individual (elected officials and CAO or designate) of Halifax Regional Municipality. No claims will be accepted from individuals who are not employees or elected officials of the Municipality. If there is a difference between allowance provisions in this Policy and those contained in an employee's collective agreement, the collective agreement provisions will be applied. This policy does not apply to HRM employees who are conducting business on behalf of the HRM Pension Plan Committee or employees who are conducting business on behalf of a union.

## 5 – Definitions

In the context of this document:

**Allowances** means any periodic or lump-sum amount paid to an individual, on top of salary or wages, to help the individual pay for certain anticipated work-related expenses without having them support the expenses with proper records (receipts) for tax purposes.

**Authorizers** mean the persons who have signing authority to authorize the reimbursement of an expense.

**Elected Official** means the Mayor and Councillors of Halifax Regional Municipality as elected by the residents of the Municipality.

**Employee** means any person categorized as permanent, term, part-time, casual, contract, seasonal and temporary or student employed by the Municipality.

**Employment Expense** means authorized business-related expenses paid for by an employee or reportable individual in the performance of their duties.

**Employment Expense Reimbursement** means repaying employees or reportable individuals for authorized business-related expenses paid for with their own money while carrying out the duties of employment. Proper records (detailed receipts) are required to support the expense claims for reimbursement.

**Hospitality** means expenses incurred while hosting individuals from outside of the Municipality's structure for reasons of diplomacy, protocol, business development or promotional advocacy, including receptions, ceremonies, conferences, performances, or other group events.

**Local Travel** means travel for municipal business within the boundaries of Halifax Regional Municipality.

**Out-of-Town Travel** means travel costs for business purposes that take the traveller outside the boundaries of Halifax Regional Municipality.

**Reportable Individual** means an individual who holds one of the following positions: Mayor, Councillor or Chief Administration Officer, including an employee of the Municipality appointed to act in place of the Chief Administrative Officer pursuant to subsection 35(5) of the *Halifax Regional Municipality Charter*.

**Reportable Municipal Expense** means an expense for which reimbursement was provided by the Municipality and includes the following expense categories: (i) travel and travel-related expenses, including accommodation, incidentals and transportation, (ii) meals, and (iii) professional development and training.

## 6 – Roles and Responsibilities

### Individual Claimants

Individual Claimants requesting employment expense reimbursement are responsible for:

- Ensuring they are informed and understand this Policy.
- Exercising integrity and financial responsibility when planning and deciding to incur a business expense.
- Completing required reimbursement forms.
- Providing appropriate documentation to support reimbursement requests.
- Tracking their annual accumulated kilometrage and using the correct rate based on accumulated kilometres travelled.
- Obtaining authorization from the recommended approver as set out in the Employment Expense Authorization Grid in section seven (7) of this Policy.
- Submitting local travel claims on a monthly basis to ensure accuracy in legislated reporting requirements.
- Submitting out-of-town travel claim forms within two-weeks of the individual's return from travel to meet legislated reporting requirements.
- Submitting hospitality expense forms within four weeks of the event.

### Authorizers

Authorizers are responsible for:

- Reading and understanding this Policy, and ensuring expenses claimed comply with the requirements of this Policy.
- Providing authorizations for travel expenses as outlined in the Employment Expense Authorization grid located in the General Expense Regulations section of this Policy, item G.
- Providing authorizations for hospitality expenses as outlined in Appendix C.
- Validating the employment expense was necessary to achieve desired results for legitimate business purposes and cost-effective methods were used.
- Verifying the business reason for the employment expense is adequately documented in

the expense claim.

- Providing rationale and supporting analysis for employment expenses in excess of established guideline limits.
- Confirming that an employment expense has not already been claimed.
- Maintaining employment expenses in accordance with internal budgets.
- Ensuring employment expense claims are accurately completed, correctly coded, and adequately supported by required documentation.
- Ensuring out-of-town travel expenses are within budget and pre-approved.

## **Management**

Management is responsible for:

- Familiarizing themselves with the contents of this Policy.
- Communicating this Policy to their employees.
- Monitoring employee's self-driven travel to determine the most cost-effective method for local travel: personal vehicle, fleet vehicle, rental, etc. (see *HRM Vehicle Use Policy*).
- Documenting a rationalization for using a method that is more expensive than the most cost-effective option.
- Ensuring out-of-town travel expenses for their employees are within budget and pre-approved as outlined in the Approval for Out-of-Town Travel grid in Out of Town Travel section of this Policy, item B.

## **Finance**

Finance is responsible for:

- Reviewing and processing submitted documents in a timely manner.
- Contacting authorizers and/or claimants if claims do not comply with the Policy or if supporting documents are missing.
- Making necessary HST/GST calculations.
- Reconciling any travel advances with actual final expenses submitted.
- Correcting general ledger accounts for claimed expenses to facilitate appropriate monitoring and reporting of expenses.
- Reporting reimbursements for both quarterly and annual reports for: travel and travel related expenses, including accommodation, incidentals and transportation; meals; and professional development and training.
- Reporting reimbursements for both quarterly and annual reports for hospitality expenses.
- Supporting Human Resources in the review and application of the Policy.

## **Human Resources**

Human Resources is responsible for:

- Coordinating with subject matter experts in Finance to provide advice to employees on application of the Policy.
- Supporting Finance in the review and application of the policy.
- Coordinating with subject matter experts from other business units to revise the Policy as needed.

## 7 – Policy Regulations

### General Expense Regulations

- A. Employment expenses are subject to disclosure under the *Freedom of Information and Protection of Privacy* legislation (*Part XX, Municipal Government Act of Nova Scotia*) and must be claimed through Accounts Payable using correct general ledger accounts for proper tracking.
- B. Finance will review, amend and process approved expense claims to align with reporting requirements.
- C. Halifax Regional Municipality will follow reporting requirements for travel and hospitality expenses as stipulated in Section 79D of the *Halifax Regional Municipality Charter*.
- D. All travel related expenses must be reported on an expense claim form. Separate expense forms must be submitted for Local Travel versus Out-of-Town Travel.
- E. Business Units wishing to use a travel option other than the most cost-effective must provide a rationale for selecting the costlier method. The rationale will consider cost, impact on traveller, operational efficiency and safety.
- F. Claimants and Authorizers must ensure that expenditures are reasonable and supported by a business reason and appropriate detailed receipts, where required, prior to submitting claims to Finance.
- G. All employment expense claims must be validated and authorized prior to being processed for reimbursement using the following authorization hierarchy:

<b>Employment Expense Reimbursement Authorization</b>	
<b>NOTE:</b> For travel outside of Halifax Regional Municipality, authorization must be granted in advance of travel. Please see the Out-of-Town Travel section of this Policy for further authorization requirements.	
<b>Claimant</b>	<b>Authorizer</b>
Mayor and Councillors	Chief Financial Officer Chair, Audit and Finance Committee
Chief Administrative Officer (CAO)	Chief Financial Officer
Commissioner of Operations (COO), Commissioner of Public Safety, Executive Directors/Chief of Business Unit, Directors, Managers, and Supervisors	Reporting supervisor approval.
Non-management Employees	Local Travel: Reporting supervisor approval. Out-of-Town Travel: Manager/Director and Executive Director or equivalent.

- H. No employee or elected official of Halifax Regional Municipality is allowed to authorize

their own employment expense claim.

- I. Claimants may only submit expenses for themselves; not on the behalf of others.
- J. Petty cash is prohibited from use for travel and professional development reimbursement.
- K. Procurement cards are generally not allowed for employment expense reimbursement; however, refer to the *HRM Purchasing Card Policy and Procedure* to identify any allowable purchasing card expenses.

### **Local Travel**

- A. Individuals who are working from an external site (i.e., flexible work arrangement location) are not entitled to local travel expense reimbursement for standard commuting costs between the external site and their designated employer worksite.
- B. Only allowable expenses are eligible as detailed in Appendix A - Local Travel Expenses. The most cost-effective option for allowable expenses should be employed; a business case must be documented for selecting a more costly choice.
- C. All local travel requires completion of a *Local Travel Expense Report*.
- D. Business Units should employ the most practical, cost-effective method for employee self-driven travel from the following options:
  - a. Public transportation
  - b. Kilometrage
  - c. Fleet Vehicle – See *HRM Vehicle Use Policy*.

### **Out-of-Town Travel**

- A. Only allowable expenses are eligible as detailed in Appendix B - Out-of-Town Travel Expenses.
- B. All out-of-town travel for employees requires completion of an *Approval for Travel Form* prior to travel, to be eligible for reimbursement. Approval authorization is outlined below.

Approval for Out-of-Town Travel		
Claimant	Travel Outside Halifax Regional Municipality	Travel Outside Canada
Commissioner of Operations (COO)	CAO	CAO
Commissioner of Public Safety (CPS)	CAO	CAO
CAO's Office employees, Chief of Staff, COO, CPS, ED's/Chief of Business Unit reporting to CAO	CAO	CAO
ED's/Chief of Business Unit reporting to COO	COO	COO & CAO
ED's/Chief of Business Unit reporting to CPS	CPS	CPS & CAO
Directors, Managers, Supervisors, Non-management employees, HRP employees	Executive Directors, Chief of Police	ED, Chief of Police, COO & CAO

- C. The travel expenses submitted for reimbursement post travel require approval as per the Employment Expense Reimbursement Authorization grid in the General Expense Regulations section of this policy, item G.
- D. Municipal purchasing cards may only be used for approved out-of-town expenses allowed under the *HRM Purchasing Card Policy and Procedure* and listed on the *Approval for Travel Form*. These charges must be included in the "Charged to HRM" column of the *Out-of-Town Travel Expense Account* form.
- E. *Out-of-Town Travel Expense Account* forms must be submitted for all out-of-town travel, even when costs are paid in full, or in part, by a third party.
- F. *Out-of-Town Travel Expense Account* forms must be submitted to Finance within two weeks of return from travel and report all expenses related to the travel, including: travel advances, amounts claimed for reimbursement as well as charges made direct to municipal accounts (i.e., airline tickets charged directly to the Municipality by its designated travel agent should be included in the "Charged to HRM" column of the form).

## Hospitality Expenses

- A. Only employees at Director level or above, CAO and Mayor are eligible to claim hospitality expenses. Eligible expenses are detailed in Appendix C – Hospitality Expenses.
- B. Details of hospitality expenses must be submitted to Finance on an approved *Hospitality Event Summary* form.

## Misuse of Expense Claims

Any suspected misuse or misappropriation of public funds should be brought to the attention of your supervisor, manager/director, the Manager of Accounting and Financial Reporting and the Chief Financial Officer (CFO).

As per the *Code of Conduct for Municipal Employees* and *Charter for Elected Members*, any irregular use in the expense claim submitted by an individual, or any other misuse or misappropriation of public funds, may result in disciplinary or legal action, not excluding termination.

Complainants who wish to remain fully or partially anonymous should follow the procedures set out in the Whistleblower Policy.

Suspected irregular use of public funds may alternatively be brought to the attention of the Auditor General:

### OFFICE OF THE AUDITOR GENERAL:

Telephone: 902.490.8407

Email: [auditorgeneral@halifax.ca](mailto:auditorgeneral@halifax.ca)

Fax: 902.490.8421

Audit Information / Fraud & Waste Reporting Hotline: 902.490.1144

[Audit Information / Fraud & Waste Reporting Online](#)

Mailing Address:

Office of the Auditor General – HRM

33 Alderney Drive, Suite 620

Dartmouth, NS, B2Y 2N4

## 8 – Repeal

Replaces the former Policy last revised, December 5, 2017.

## 9 – Effective Date

TBD

## **10 – Related Policies and Practices**

Charter for Elected Officials  
Code of Conduct for Municipal Employees  
HRM Vehicle Use Policy  
Whistleblower Policy

### **Related Legislation**

*Halifax Regional Municipality Charter*  
*Municipal Government Act (Nova Scotia)*

### **Other Related Documents**

[Auditor General Report – Fleet Vehicle Use, Car Allowances and Mileage Audit](#) (March 2020)  
[Auditor General Report – Review of Expenses: Mayors, Councillors and Senior Management 2012-2013](#) (December 2013)  
[Financial Reporting and Accounting Manual \(FRAM\) – Nova Scotia Department of Municipal Affairs](#)

## **11 – Policy Review**

Review every year.

## **12 – Contact**

Human Resources Business Partner

## **13 – Attachments**

Appendix A – Local Travel Expenses  
Appendix B – Out-of-Town Travel Expenses  
Appendix C – Hospitality Expenses  
Appendix D – Employer-Paid Parking

[Travel Claims](#)

[Approval for Travel Form](#)

[Local Travel Expense Report](#)

[Out-of-Town Travel Expense Account](#)

[Request for Parking Reimbursement](#)

[Hospitality Event Summary](#)

**APPENDIX A – LOCAL TRAVEL EXPENSES**

Expense: Personal Vehicles					
Details	Requirements				
<p><b>Kilometrage Rates:</b> Annual number of kilometres travelled is based on the fiscal year.</p> <p>From the effective date of this Policy, kilometrage reimbursement rates will follow the Regular Rates presented by the Province of Nova Scotia’s <i>Travel Policy, Kilometrage and Transportation Allowance Rates</i> sheet; updated on April 1 of each year.</p> <p><b>Effective rates for fiscal 2026-27</b></p> <table style="margin-left: 40px;"> <tr> <td>0-16,000 km</td> <td>58.90 ¢/km</td> </tr> <tr> <td>16,000.1+</td> <td>51.99 ¢/km</td> </tr> </table> <p>Individuals using their personal car for business travel, will be reimbursed the current applicable kilometrage rate for the use of private automobiles on municipal business.</p> <p>Individuals will not be reimbursed for standard commuting costs between their residence and their designated employer worksite.</p> <p>When safe and practical, individuals are encouraged to car-pool when travelling in groups.</p>	0-16,000 km	58.90 ¢/km	16,000.1+	51.99 ¢/km	<p>FORM: <i>Local Travel Expense Report</i>.</p> <p>While operating a private automobile on municipal business, individuals are responsible for all vehicular costs (e.g. registration, insurance, safety inspection, repairs, fines, etc.).</p> <p>Individuals travelling directly from their place of residence for municipal business, will be reimbursed for kilometrage from either their designated employer worksite or their place of residence, whichever is <b>less</b>.</p> <p>The purpose of the travel, destination, kilometers and dates must be recorded on the form.</p> <p>Individuals are responsible for insuring their automobiles (at owner’s expense) for not less than \$1,000,000 against third party liability for bodily injury and property damage.</p> <p>It is the responsibility of each individual to keep detailed records of their claims and to track their kilometre usage and apply the correct rate of reimbursement. Claimants must track and fill in the year-to-date kilometers travelled section of the <i>Local Travel Expense Report</i> before submission.</p>
0-16,000 km	58.90 ¢/km				
16,000.1+	51.99 ¢/km				

<b>Expense: Parking</b>	
<b>Details</b>	<b>Requirements</b>
<p>Individuals may only claim local parking expenses when it is related to travel for the performance of municipal business activities.</p> <p>Employees who pay for monthly parking and occasionally use their car for HRM business may claim for reimbursement using a per diem rate.</p> <p>See Appendix D for information on employer-paid parking provided by the Municipality.</p>	<p>FORM: <i>Local Travel Expense Report</i>.</p> <p>Per diem rates are based on an average of 22 working days per month. To calculate the per diem rate for parking divide your monthly parking cost by 22. For example, an employee who pays \$220 monthly parking and uses their car for a day, for municipal business, would receive a per diem of \$10 (\$220 divided by 22 days = \$10 per day).</p>

<b>Expense: Taxi</b>	
<b>Details</b>	<b>Requirements</b>
<p>Travel between destinations in Halifax Regional Municipality on municipal business.</p>	<p>FORM: <i>Local Travel Expense Report</i>.</p> <p>Taxi chits may be used if claimant is not able to use their own vehicle. Individuals who use taxi chits must sign the chits and write their cost centre number on the back and fill in the “to and from” locations, and date.</p>

<b>Expense: Bridge or Ferry</b>	
<b>Details</b>	<b>Requirements</b>
<p>Crossing Halifax Harbour on municipal business.</p>	<p>FORM: <i>Local Travel Expense Report</i>.</p> <p>Municipally owned MacPass transponders are not to be used for personal vehicles.</p> <p>When no receipts are provided for bridge/ferry crossings, claim costs incurred.</p>

Expense: Local Meals	
Details	Requirements
<p>Local personal meal expenses are normally not reimbursed with the following exceptions:</p> <ul style="list-style-type: none"> <li>• When individuals are required to work through, or 2 hours beyond, normal meal hours on an unscheduled basis.</li> <li>• When individuals are required to attend formal full-day conferences, seminars, meetings or public hearings and meals are not provided by the event.</li> </ul>	<p>FORM: <i>Local Travel Expense Report</i>.</p> <p>When allowable local meal expenses occur, they will be reimbursed based upon submitted detailed receipts to a maximum of the out-of-town meal rates as noted in Appendix B.</p>

Expense: Alcohol	
Details	Requirements
<p>Section 20(4)(a) of the <i>Halifax Regional Municipality Charter</i> and Nova Scotia Department of Municipal Affairs Financial Reporting and Accounting Manual regulations prohibit the Municipality from reimbursing expense claims for alcohol purchases by an individual.</p>	<p>Do not submit individual claims for alcohol.</p> <p>See Appendix C, Hospitality Expenses for alcohol purchases for protocol/special events organized and hosted by the offices of Halifax Regional Municipality’s Mayor, Council or CAO.</p>

Non-Allowable Items
<p>Personal Effects and Services – Claims for loss of personal effects, medical and hospital treatment, purchases of trunks, hand luggage, clothing and other personal equipment, or services such as shoeshines and valet/laundry services are not reimbursable.</p>

**APPENDIX B – OUT-OF-TOWN TRAVEL EXPENSES**

<b>Expense: Travel Advances</b>	
<b>Details</b>	<b>Requirements</b>
<p>Advance funds to cover expenses prior to travel. Request through Accounting.</p> <p>Travel advances will only be issued for individuals and will be limited to two (2) weeks in advance of travel.</p> <p>Accounting will reconcile Travel Advances to ensure subsequent out-of-town expense forms have been submitted by the individual within the two-week time frame.</p> <p>When a travel claim form and receipts are submitted, it is determined whether the individual owes money to the Municipality or vice versa. If the individual owes money to the Municipality the costs are recovered through cheque or payroll deduction. If the Municipality owes the individual money, it is processed through a direct deposit to the individual's bank account.</p>	<p>FORM: <i>Approval for Travel Form and Cheque Request Form.</i></p> <p>Travel advances require completion of an <i>Approval for Travel Form</i> with approvals as outlined in the Employment Expense Authorization Grid located in section seven (7) of this Policy.</p> <p>For travel outside of Halifax Regional Municipality, in addition to the Employment Expense Authorization Grid, please see the Out-of-Town Travel section of this Policy for further authorization requirements.</p> <p>To receive a travel advance, the <i>Approval for Travel Form</i> must be submitted with a completed <i>Cheque Request Form</i>.</p>

<b>Expense: Personal Vehicles</b>	
<b>Details</b>	<b>Requirements</b>
<p>Individuals using their personal car for business travel, will be reimbursed the current applicable kilometrage rate for the use of private automobiles on municipal business.</p> <p><b>Kilometrage Rates:</b> From the effective date of this Policy, kilometrage rates will follow the Regular</p>	<p>FORM: <i>Out-of-Town Travel Expense Account.</i></p> <p>It is the responsibility of each employee and reportable individual to keep accurate record of the kilometres travelled.</p> <p>While operating a private automobile on</p>

<p>Rates presented by the Province of Nova Scotia's <a href="#">Kilometrage and Transportation Allowance Rate Changes</a> sheet; updated on April 1 of each year.</p> <p>When safe and practical, individuals are encouraged to car-pool when travelling in groups.</p>	<p>municipal business, individuals are responsible for all vehicular costs (e.g. registration, insurance, safety inspection, repairs, fines, etc.).</p> <p>Individuals travelling directly from their place of residence for municipal business, will be reimbursed for kilometrage from either their designated employer worksite or their place of residence, whichever is <b>less</b>.</p> <p>Individuals are responsible for insuring their automobiles (at owner's expense) for not less than \$1,000,000 against third party liability for bodily injury and property damage.</p>
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<b>Expense: Ground Transportation</b>	
<b>Details</b>	<b>Requirements</b>
<p>Transportation such as taxi, bus or shuttle.</p> <p>The most economical and efficient mode of transportation should be used.</p>	<p>FORM: <i>Out-of-Town Travel Expense Account</i>.</p> <p>Receipts are required where obtainable. If public transportation (i.e. city bus) is used where no receipt is issued, claim costs incurred.</p>

<b>Expense: Parking</b>	
<b>Details</b>	<b>Requirements</b>
<p>The most economical and efficient parking option should be used.</p>	<p>FORM: <i>Out-of-Town Travel Expense Account</i>.</p> <p>Detailed receipts required.</p>

<b>Expense: Car Rentals</b>	
<b>Details</b>	<b>Requirements</b>
<p>Car Rental, including gas purchases, instead of public transportation may be</p>	<p>FORM: <i>Approval for Travel Form, Out-of-Town Travel Expense Account and Vehicle</i></p>

<p>claimed providing it is more economical.</p> <p>The Municipality maintains a standing offer agreement for rental vehicle provision.</p> <p>Under the <i>HRM Vehicle Use Policy</i>, all vehicle leasing, or rental arrangements will be made through Corporate Fleet.</p> <p>The Municipality’s insurance policy covers rental vehicles booked through Corporate Fleet.</p>	<p><i>Rental Application.</i></p> <p>Submit a properly approved <i>Approval for Travel Form</i> and completed <i>Vehicle Rental Application</i> to Corporate Fleet for all rental bookings, at least one-week prior to travel whenever possible. Also, send copies of these forms to Risk and Insurance Services (<a href="mailto:riskins@halifax.ca">riskins@halifax.ca</a>).</p> <p>Drivers should provide the vehicle rental agency with their Halifax Regional Municipality Identification and valid Driver’s License when picking up the vehicle.</p> <p>In the event of a motor vehicle incident while using the rental vehicle, follow the vendor’s process for reporting damage and complete and submit a <i>Halifax Regional Municipality Motor Vehicle Accident Report</i>.</p>
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Expense: Airfare	
Details	Requirements
<p>Generally, air travel should be booked with the Municipality’s contracted supplier as designated by Procurement.</p> <p>Commercial airfare should be booked as soon as dates are confirmed, using the most efficient and economical route and rate available. Any differentials from the excursion rate or additional stop-over costs must be explained and approved on the expense claim when submitted.</p> <p>In some instances, it may be more economical to book airfare for an extended period to include, for example, a Saturday night stay. This should only be considered if meal and accommodation costs for the</p>	<p>FORM: <i>Out-of-Town Travel Expense Account</i>.</p> <p>Through a procurement process, Halifax Regional Municipality selects a specific travel agent for municipal business travel planning and <u>this agent is to be used when booking travel arrangements</u>.</p> <p>If an individual travels by car, instead of air, the Municipality will reimburse the least costly of the following options:</p> <ol style="list-style-type: none"> <li>A. Out-of-town kilometre rate for personal vehicles.</li> <li>B. Rental car and estimated fuel costs (see Car Rentals section).</li> <li>C. Cost of airfare.</li> </ol>

<p>extended stay are less than the airfare savings.</p>	<p>This Policy addresses maximum amounts the Municipality will pay for air travel; individuals may choose to upgrade at their own expense.</p>
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Expense: Accommodations	
Details	Requirements
<p>The Municipality’s contracted travel agency can provide information on room costs and arrange bookings. Government and/or corporate rates that are lower than regularly advertised rates should be requested where available. All accommodation costs must be supported by detailed receipts.</p>	<p>FORM: <i>Out-of-Town Travel Expense Account</i>.</p> <p>Through a procurement process, the Municipality selects a specific travel agent for municipal business travel planning and <u>this agent is to be used when booking travel arrangements.</u></p> <p>This Policy addresses maximum amounts the Municipality will pay for travel accommodations; individuals may choose to upgrade at their own expense. Additional accommodation expenses for an accompanying spouse or room upgrades must be paid by the claimant.</p>

Expense: Meals	
Details	Requirements
<p>Per Diem (no receipts required)</p> <p>Breakfast - 13.00 Lunch - \$15.00 Dinner - \$27.00 Daily Total - \$55.00 Inclusive of gratuities and taxes.</p>	<p>FORM: <i>Out-of-Town Travel Expense Account</i>.</p> <p>Per diem meal costs will not be reimbursed in situations where they are covered by another individual or where costs are included in an air fare or in registration fees at conventions, conferences, or training institutions. (Conference itineraries should be attached to your expense claim form).</p> <p>Reimbursement in excess of daily maximum will be made if the actual expenses are reasonable, approved by the Director and are supported by detailed receipts. Approval of these expenses in excess of per diem rates will be made on an individual basis, subject to their merits and general policy of reimbursement of allowable expenses.</p>

Expense: Alcohol	
Details	Requirements
The <i>Halifax Regional Municipality Charter</i> and Nova Scotia Department of Municipal Affairs Financial Reporting and Accounting Manual regulations prohibit the Municipality from reimbursing expense claims for alcohol purchases by an individual.	Do not submit individual claims for alcohol.  See Appendix C, Hospitality Expenses for alcohol purchases for protocol/special events organized and hosted by the offices of Halifax Regional Municipality’s Mayor, Council or CAO.

Expense: Medical Insurance	
Details	Requirements
HRM employees should review the options they have regarding coverage under the HRM group plan for in country travel. Individuals will be reimbursed for additional medical coverage they choose to purchase for out of country travel <b>only</b> .	FORM: <i>Out-of-Town Travel Expense Account</i> .  Appropriate receipt substantiating your claim is required when submitting this for reimbursement.

Expense: Laundry/Valet	
Details	Requirements
Reimbursement for laundry/valet expenses based on duration and type of travel. If overnight stay is more than 1 week, or for extenuating circumstances, then valet/laundry services may be reimbursed for reasonable amounts with receipts, when available.	FORM: <i>Out-of-Town Travel Expense Account</i> .  Submit receipts.

Expense: Incidentals	
Details	Requirements
There may be limited situations where the expense incurred exceeds the per diem rates. Rates in the USA are the same as in Canada but paid based on US funds at the current exchange rate.	Reimbursement in excess of daily maximum will be made if the actual expenses are reasonable, approved by the Executive Director and are supported by detailed receipts. Approval of these expenses in

Incidental Rate: (no receipts required) \$10.00 / day	excess of per diem rates will be made on an individual basis, subject to their merits and general policy of reimbursement of allowable expenses.
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<b>Non-Allowable Items</b>
Personal Effects and Services – Claims for loss of personal effects, passports, medical and hospital treatment, purchase of trunks, hand luggage, clothing and other personal equipment, or services such as shoeshines, valet/laundry services are not reimbursable except as outlined in the Laundry/Valet section above.

**APPENDIX C – HOSPITALITY EXPENSES**

Expense: Hospitality/Entertainment	
Details	Requirements
<p>Hospitality expenses are eligible for reimbursement when incurred for the following circumstances:</p> <ul style="list-style-type: none"> <li>A. Hosting foreign dignitaries;</li> <li>B. Engaging in official public matters with representatives from other governments or business, industry, labour, or other community leaders;</li> <li>C. Sponsoring or hosting conferences;</li> <li>D. Hosting ceremonies or other recognition events; and,</li> <li>E. Other official functions.</li> </ul> <p>Hospitality Expenses include, meals, beverages (including alcoholic beverages in the case of the Mayor and CAO), gratuities, set up and tear down fees, location rentals, equipment rentals, entertainment costs, gifts and additional costs as required.</p> <p>For employees, only those at the Director level and above are eligible to claim hospitality expenses where it is a functional responsibility of the employee’s position to provide hospitality in the conduct of municipal business.</p> <p>Hospitality Expenses are subject to legislated disclosure requirements.</p>	<p>FORM: <i>Hospitality Event Summary</i></p> <p><b>Hospitality Events</b></p> <p>Claimants are responsible to complete the Hospitality Event Summary form as necessary, attach <b>detailed, itemized</b> receipts, and submit to the appropriate authorizer as outlined in the Employment Expense Authorization Grid for approval. The approved Hospitality Event Summary and corresponding receipts must then be submitted to Finance within four weeks of the event for processing of the claim.</p> <p><b>Gifts</b></p> <p>For reasons of diplomacy, protocol, business development or promotional advocacy, the giving of token gifts to individuals outside of government (value not to exceed \$150.00) is deemed appropriate. Any giving of gifts requires a <i>Hospitality Event Summary</i> to the appropriate authorizer as outlined in the Employment Expense Authorization Grid located in section seven (7) of this Policy.</p>

## APPENDIX D – EMPLOYER-PAID PARKING

To apply for employer-paid parking, individuals must file a **Request for Parking Reimbursement** form. Halifax Regional Municipality requires approval for paid parking on an annual basis from the business unit Executive Director, COO or CAO, as reporting relationships dictate, by November 30<sup>th</sup> each year if the Municipality is to supply regular monthly parking. Approvals should specify the parking lot being used by the employee, as the actual reimbursement will vary depending upon the parking area as deemed appropriate by the employee's direct management level and approved by the business unit Executive Director, COO or CAO, as reporting relationships dictate. The form to be used for this purpose is available on the Intranet: [Request for Parking Reimbursement](#).

### Taxable Benefit

The Canada Revenue Agency (CRA) states:

*Employer-provided parking is usually a taxable benefit for an employee, whether or not the employer owns the lot. The amount of the benefit is based on the fair market value (FMV) of the parking, **minus** any payment the employee makes to use the space. You have to include any GST/HST that applies to the value of this benefit.*

*There are some **exceptions** to the taxability of parking:*

- *If the employee has a disability, the parking benefit is generally **not** taxable, see Disability-related employment benefits.*
- *There is no taxable benefit for an employee when **both** of the following conditions are met:*
  - *You provide parking to your employee for business purposes.*
  - *Your employee regularly has to use their own automobile or one you usually supply to do their duties.*

**Note** - Travel between work and home is not considered travel for business purposes.

Employees who are not regularly (less than 50% of the time/casual user) required to bring their car for municipal business, will be assessed a taxable benefit if the Municipality is paying for regular monthly parking on their behalf (alternative compensation other than salary). These payments/approvals must go through Accounts Payable and will be tracked for the purpose of recording as a taxable benefit on T4's.

A taxable benefit means that the parking amount shows as a taxable amount on the employee's T4, and the employee would be liable for tax on that amount when they submit their yearly income tax return.