



## Policy 105 EXPENSES AND HOSPITALITY

### 1. Policy Purpose

The purpose of this policy is to clearly outline the approval process, claims process, and reporting for all expenses incurred by authorized Town representatives when working on authorized Town business or attending meetings or functions.

### 2. Policy Application

The policy shall apply to all council members, Town staff, public volunteer committee members, and others authorized to travel or incur expenses that will be reimbursed by the Town when carrying out business of the Town according to various policies and legislation.

### 3. Definitions

- a. "Chief Administrative Officer" means Chief Administrative Officer or their designate for Town of Kentville.
- b. "Council" means council of the Town of Kentville.
- c. "Town" shall mean Town of Kentville.

### 4. Legislation

Section 23(3) of the *Municipal Government Act* states that each municipality shall adopt an expense policy and a hospitality policy.

(4) An expense policy must

- (a) prohibit the municipality from reimbursing expense claims for alcohol purchases by an individual;
- (b) identify the persons who have signing authority to authorize the reimbursement of an expense;
- (c) where applicable, set out rules respecting the use of corporate credit cards;
- (d) apply to every reportable individual in the municipality; and
- (e) comply with the regulations.

(5) A hospitality policy must

- (a) establish the expenditures, including an alcohol purchase, that may be a

hospitality expense;

- (b) establish the approval process for authorizing hospitality expenses;
- (c) establish the scope and applicability of the policy; and
- (d) comply with the regulations.

(6) An expense may only be reimbursed if that expense is authorized pursuant to the expense policy or the hospitality policy.

(7) By the January 31st immediately following a regular election held under the *Municipal Elections Act*, the council shall review the expense and hospitality policies and, following a motion by the council, either re-adopt the policies or amend one or both of the policies and adopt the policies as amended.

## **5. Expense Process and Reimbursement**

- a. All claims for expense reimbursement shall be submitted on Town approved forms and shall include required receipts and the original signature of the claimant.
- b. Any part of an expense claim that is contrary to Town approved policy, or not authorized prior to the expense being incurred if prior approval was required, shall be excluded from reimbursement.
- c. Expense Claims for the Mayor shall be reviewed and approved in whole or in part, according to this policy, by the Chief Administrative Officer. Expense Claims for council members and community committee members shall be reviewed and approved in whole or in part, according to this policy, by the Mayor. Expense Claims for the Chief Administrative Officer shall be reviewed and approved in whole or in part, according to this policy, by the Mayor. Expense Claims for all staff other than the Chief Administrative Officer shall be reviewed and approved in whole or in part, according to this policy, by the respective Department Director.

## **6. Professional Development Approval**

- a. Each year, council shall allocate an amount in the operating budget for professional development for council, staff, and community committee members.
- b. An annual budget allocation for Council members shall recognize the importance of professional development. The budget shall include funding for attendance for Mayor, Chief Administrative Officer, and up to two council members on a rotational basis, to attend Federation of Canadian Municipalities each year, as well as an allocation for each

member of council to use to attend other professional development opportunities directly related to their Town work at their own discretion.

- c. Professional development for each department shall be planned ahead of budget approval each year and budgeted accordingly. Approvals to expend professional development money thereafter must be approved by the Department Director or Chief Administrative Officer, as applicable.
- d. Travel time to and from professional development when outside of normal working hours, is considered the employees contribution to their own training and development and is not eligible for overtime or time off in lieu of overtime pay.
- e. Board of Police Commissioners shall establish their own professional development budget and approval processes, including for council and public members.
- f. Council members and public committee members attending conferences shall provide a written report to their appropriate body as soon as practical after the event.

## **7. Travel**

- a. Employees, council members and volunteer committee members are responsible for booking their own travel plans including hotels, vehicle rentals, and flights when applicable, using the most economical means.
- b. Travel should be planned as far ahead of time as possible and cancelled within required cancellation dates to avoid unnecessary charges.
- c. If travel includes personal days before or after the authorized Town professional development or meetings, such incremental costs shall be at the full cost of the council member, staff person, or volunteer committee member.
- d. Personal vehicle usage shall be reimbursed at the provincial mileage rate, updated annually on April 1st, for the fiscal year when the travel took place.

## **8. Meals**

- a. When required to be away from home during approved professional development or meetings, council members, staff, or committee volunteer members shall be reimbursed for meals based on submitted receipts to a maximum of the below rates. If an overnight stay is required, the incidental amount may also be claimed.

Breakfast: \$18.00  
Lunch: \$20.00  
Dinner: \$45.00  
Incidentals: \$15.00

- b. Meal charges may not be claimed if the person is within one hour of being home at the time of the meal, or when a meal is provided as part of professional development or meeting.
- c. Under no circumstance is alcohol to be expensed or reimbursed.

## 9. Hospitality

No hospitality expenses shall be incurred, expensed, or reimbursed for any member of staff or Council.

## 10. Repeal

Policy G4, Travel, Meal and Miscellaneous Expenses Policy, approved on the 10th day of September 2008, is hereby repealed.

Policy G51, Carbon Off-Setting Policy, approved on the 17th day of January 2017, is hereby repealed.

Policy G68, Hospitality Policy, approved on the 27th day of November 2017, is hereby repealed.

Policy G21, FCM Conference Attendance Policy, approved on the 17th day of January 2017, is hereby repealed.


Policy G82, Council Conference Attendance and Professional Development Policy, approved on the 31st day of March 2025, is hereby repealed.

Seven Day Notice of Policy: December 8, 2025

Council Approval: December 15, 2025

In Effect: December 15, 2025

This is to certify that Policy 105, Expenses and Hospitality, was approved by Town Council on the 15th day of December, 2025.



Mayor



Clerk