

## 26.1 Travel Policy

### Policy Statement

This policy has been designed to balance the government's need to contain costs and demonstrate prudence in the conduct of government activities and the employee's need for convenience when travelling on the Employer's business. These provisions provide for the reimbursement of reasonable expenses necessarily incurred while travelling on the Employer's business and do not constitute income or other compensation that would open the way for personal gain.

### Responsibility

All employees who submit travel expenses for reimbursement are stating that their request is consistent with this policy.

- All employees who approve a travel reimbursement request or travel approval request are attesting that the request is consistent with this policy and they have the appropriate authorization to approve the request.
- All employees who are employed in a position that is the lead position in an Organization Unit (as defined in the Organizational Management Structure of the Province's ERP) are deemed to have approval authorization for all employees in a position within that Organizational Unit. Other employees may approve such requests if they have signing authority for the cost centre that will be charged the expenses.
- All employees will adhere to internal provincial privacy standards and not share confidential or personal information, including user names and/or passwords.

### Accountability

#### MINISTER/DEPUTY HEAD

Ministers are responsible to review and authorize all out of country travel requests and Out of Province travel within Canada that is estimated to cost more than \$1000.

Each deputy head has the responsibility to make certain that there is an approval process to ensure that all expense claims are properly prepared, documented, and approved. Specifically deputy heads must:

- Review and approve all Out of Province travel requests
- Review and approve all Out of Province travel itineraries (see Out of Province Travel Request section) to ensure that all estimated travel costs are reasonable and defensible should the Minister or Deputy Head be called upon to do so.

#### **MANAGERS/SUPERVISORS**

Managers/supervisors have the responsibility for administering travel in accordance with the requirements of this policy. Specifically, managers/supervisors must:

- ensure that this directive is available at the employee's normal workplace during the employee's working hours
- determine whether travel is necessary
- review travel requests and itineraries to ensure that the selection and acquisition of related travel and accommodation arrangements are consistent with the provisions of this policy
- where required, preauthorize travel through the prescribed process
- verify and approve travel reimbursement requests including written rationale for any costs for meals, accommodations or vehicle rentals in excess of those identified in the approved travel itinerary.

#### **EMPLOYEE**

The employee shall:

- obtain prior authorization including a travel itinerary with all anticipated costs to travel except where otherwise provided
- submit fully completed travel reimbursement requests as defined by Operational Accounting in Service Nova Scotia with necessary supporting documentation, including receipts and explanations for all costs including receipted costs and signed Ministerial Out of Province travel requests as required
- submit claims within the timelines provided by departmental managers and/or Operational Accounting in Service Nova Scotia
- Claims received more than 30 days after fiscal year end or more than 45 days after the expense was incurred will be reimbursed only when properly substantiated by the employee and when the Employer is of the opinion that the delay was justified.

The employee is responsible for becoming familiar with the provisions of this policy before departure.

Any fraudulent irregularity in the travel expense claim submitted by an employee, or any other misuse or misappropriation of public funds, may include, without limitations,

disciplinary action, which may include termination. A manager should consult with their respective Deputy Minister, Human Resources Director, and Staff Relations Consultant prior to administering disciplinary action.

## **Definitions**

### **ALLOWANCE**

An authorized amount that may be claimed in lieu of actual expenditures for specific items, such as mileage.

### **COMMERCIAL ACCOMMODATIONS**

Hotel/motel type of accommodation or similar commercial establishment, which provides lodging at an established daily rate. Employees must identify reasonable accommodations prior to submitting an Out of Province travel request. Written rationale must be provided for any costs being claimed which are in excess of those identified in the approved travel itinerary.

### **CONTINUOUS TRAVEL**

Continuous travel time is considered to begin at the scheduled departure time of the first flight of a journey and end at the earlier of:

- arrival at the destination
- the beginning of an overnight stop
- the scheduled arrival time of the first inter-connecting flight(s) within the airlines minimum connecting time rules.

### **DEPUTY HEAD**

The Deputy Minister or designate of a department, or the senior administrative officer of an agency not reporting through a Deputy Minister.

### **EMPLOYEE**

Any person receiving a wage, salary, or other remuneration in return for services rendered to the government in connection with the Employer's business, but excluding those persons performing a service for a fee where the fee includes expenses.

### **EMPLOYER**

His Majesty in the right of the Province of Nova Scotia, as represented by Nova Scotia government departments and agencies.

### **ENTERTAINMENT/HOSPITALITY**

Expenses incurred while hosting individuals from outside government for reasons identified in the Hospitality Policy including receptions, ceremonies, conferences, performances, or other group events that are not connected to an employee's travelling expense while on employer's business. See Manual 300, Common Services, Chapter 7, Policy 7.12 Hospitality Policy.

### **EXPENSE CLAIM FORM**

The form used to submit a statement of expense claim for reimbursement, Statement of Travelling Expenses, Form 229, or the online travel expense application available on the Government of Nova Scotia Employee Self-Serve Portal.

### **EXPENSES**

The actual costs incurred, supported by proof of payment, up to the amount judged by the Employer to be reasonable, based upon experience of what such costs should be in the circumstances.

Alcohol purchases are deemed to be unreasonable and therefore will not be reimbursed.

### **HEADQUARTERS AREA**

The area within a 16-kilometre radius surrounding the actual building or other regular place of employment of the employee; not to be confused with "Geographic Location" as identified in collective agreements for other purposes.

### **INCIDENTAL EXPENSES**

Includes items such as personal supplies and services, such as tips and gratuities not related to meal expenses, the costs of which can be attributed to a period in travel status, but for which no other reimbursement or allowance is provided under this directive.

### **KILOMETRAGE/MILEAGE**

The distance travelled on the Employer's business.

### **INTERNATIONAL TRAVEL**

Travel outside Canada.

### **MINISTER**

The Minister of a department and/or in charge of an agency.

**PUBLIC TRANSPORTATION**

All forms of transportation for which a fare is paid other than privately owned, rented, or chartered vehicles.

**TRANSPORTATION EXPENSES**

Includes commercial air, rail, automobile (private or rental), road, ferry and bridge tolls, and parking charges.

**TRAVEL EXPENSE**

An expense actually and necessarily incurred by an employee in connection with travel on the Employer's business.

**TRAVEL STATUS**

Absence of the employee from their headquarters area on the Employer's business involving travel and/or accommodation with the approval of their supervisor/deputy head.

**WORKPLACE**

The location at or from which an employee ordinarily performs the duties of their position including any vehicle or mobile equipment used or likely to be used by an employee while performing their position. In the case of an employee whose duties are of an itinerant nature, it is the actual building to which the employee returns to prepare and/or submit reports, etc., and where other administrative matters pertaining to the employee's employment are conducted.

**Policy Objectives**

Proper implementation of this policy will achieve the following objectives:

- educate employees who travel on the Employer's business so that they clearly understand the government's cost control objectives and how employees can help to achieve these
- provide a means to evaluate the effectiveness of the policy
- take advantage of technological advancements to further the aims of the Travel Policy.

## Application

This policy applies to all civil servants whose terms and conditions are set out in accordance with the *Civil Service Act* and regulations and all bargaining unit staff who are employed by the Government of Nova Scotia, in addition to Ministers, deputy heads, and other persons travelling on the Employer's business, including training. It does not apply to those persons whose travel is governed by other authorities.

## Policy Directives

Employees shall provide written rationale for any expenses being claimed that are in excess of those identified in the approved travel itinerary.

### ADMINISTRATION

It is the prerogative of the Employer to determine whether, when, where, by whom, and by what means travel will be undertaken and to select the mode and class of transportation and the accommodation to be used, subject to the provisions of this policy.

Employees travelling on the Employer's business, including training, shall be afforded 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 that are necessarily incurred as result of the requirement to travel. In exceptional travel situations, when a person is confronted with unusual costs, actual and reasonable expenses may be reimbursed. Employees shall provide written rationale for any expenses being claimed that are more than those identified in the approved travel itinerary. Reimbursement for employees will be made through electronic funds transfer (EFT).

Expenses incurred by, or incurred on behalf of an employee, which are not travel related are not to be reimbursed through the travel claim process. This includes entertainment, hospitality, meetings, fuelling costs for fleet vehicles, dues and association fees, university tuition, safety gear (including protective footwear), uniform alterations, expenses for government-owned vehicles, and shipping or courier costs for equipment and supplies. These expenses must be reimbursed through Financial Services Delivery.

Claims for entertainment or hospitality expenses will follow the Hospitality Policy (Manual 300, Common Services, Chapter 7, Policy 7.12). Employees should seek advice from the Operational Accounting in Service Nova Scotia, for the procedure to have these expenses approved and reimbursed.

In-province travel expenses are to be submitted on one expense form per period. Employees are not to separate receipted and non-receipted expenses and submit them on more than one claim.

Separate expense claim forms are to be submitted for each Out of Province trip within Canada. This is to ensure taxes are calculated properly.

**Travel to/from Workplace at Unusual Hours**

Except where governed by specific terms of a collective agreement, when an employee is required to report to work early or to remain/return at work after normal hours, the Employer may, as a direct consequence of the hour, authorize payment for the use of a taxi.

**Transportation Allowance for Callback**

Except where governed by specific terms of a collective agreement, when an employee identified in 32.03 of the Collective Agreement is called back to work, he or she must be reimbursed for actual transportation expenses to and from the place of work to a maximum per call rate as outlined in the Kilometrage Rates, Monthly Allowances and Transportation Allowances Regulations under the *Civil Service Act* (see Schedule 26-1).

**Travel to/from Work Between Midnight and 6:00 am**

Except where governed by specific terms of a collective agreement, when an employee is required to travel to or from work between the hours of 12:00 midnight and 6:00 am, he or she must be reimbursed for actual transportation expenses incurred to a maximum per shift rate as outlined in the Kilometrage Rates, Monthly Allowances and Transportation Allowances Regulations under the *Civil Service Act* (see Schedule 26-1).

**Unique Circumstances Requiring Travel to/from Workplace**

Where an employee is required by the deputy head or their supervisor to undertake travel that is not in the ordinary course of business to meet operational requirements, such travel arrangements will be assessed on a quarterly basis.

**Travel/Credit Cards**

As a general practice, all employees who are required to travel on a regular basis, should use the government corporate travel credit card.

See Manual 200, Budgeting and Financial Management, Chapter 10, Policy 10.3 Travel Card Policy.

To obtain a government corporate travel credit card, employees should contact the Operational Accounting in Service Nova Scotia (<CorporateCreditCards@novascotia.ca> or 902-424-1577).

The Province does not issue travel advances to employees.

Personal credit cards may be used for payment of travel expenses provided that the travel expense claim is supported by an official itemized receipt or a voucher or invoice supplied by the establishment indicating the payment of the account. The employee must pay their own credit/travel card accounts. Any fee or deposit required for maintaining a personal credit card must be borne by the employee. Interest charges and surcharges on credit card accounts cannot be claimed.

The directive on use of government corporate travel credit cards for the renting of vehicles for use on government business is found under the Rental Vehicles section of this policy.

#### **Out of Province Travel**

All Out of Province travel shall be preauthorized, and all travel itineraries, including all estimated costs, must be reviewed and approved prior to being authorized to determine consistency with government goals.

### **Out of Province Travel Authorization**

The Minister is responsible for authorizing travel outside of Canada.

The Deputy Minister is responsible for authorizing travel outside of Nova Scotia within Canada, providing system approval consistent with Ministerial authorization and this policy for all travel requests. Ministerial approval is required for travel within Canada that is estimated to cost (not including conferences fees) more than \$1,000.

The Chief Justice or Chief Judge of the respective court is responsible for authorizing travel by judges outside of Nova Scotia.

Departments should refer to the following table which outlines directives on Out of Province travel eligibility. These directives establish criteria for determining the number of departmental staff who may travel when Out of Province travel is required.

<b>Out-of-Province Travel Eligibility</b>	
<b>Reason for Travel</b>	<b>Maximum Number of Staff</b>
To attend conferences pertinent to an employee's duties. All attendees must submit a written report to the Deputy Minister that summarizes the conference and the knowledge obtained.	<ul style="list-style-type: none"> <li>- A maximum of two staff per meeting.</li> <li>- Exceptions must be approved by the Deputy Minister.</li> </ul>
To attend inter-jurisdictional (federal/provincial/territorial) meetings where critical decisions impacting Nova Scotia will be considered and/or agreements signed.	
To attend events related to the employee's work responsibilities when the travel costs are fully or significantly funded by an external organization. An external organization is one that is not funded by the Province of Nova Scotia.	<ul style="list-style-type: none"> <li>- Number of staff to be determined by the Deputy Minister.</li> </ul>
To receive training that is required by staff as a result of a new computer system or new duties when that training is not available locally at lower cost.	
To collaborate on a routine basis with other jurisdictions within the maritime provinces.	
To develop business opportunities or to market the Province's goods, services, and industries.	

### OUT OF PROVINCE TRAVEL REQUEST

Requests for travel outside of the Province are to be completed by the employee on the Province's Self-Serve Portal. For employees who cannot submit requests for travel expenses through the Province's Self-Serve Portal, request for Out of Province travel can be completed using a printed form. Ministerial approval is required for travel within Canada that is estimated to cost (not including conference fees) more than \$1,000.

All requests for Out of Province travel shall contain the following information:

- 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 accommodation
- the modes and classes of transportation authorized

- vehicle rental authorization, including size
- the type of accommodation, place, and daily rates
- meals, incidental expenses to be authorized, or whether actual and reasonable expenses for meals and incidentals will be reimbursed
- other legitimate expenses involved.

#### **Expense Claim Request**

Travel expense claims for Out of Province travel shall contain an explanation of the travel expense reimbursement request whenever there are material changes from the preapproved arrangements. In such cases, written rationale for the additional costs shall be provided by the claimant and the expenditures shall be authorized by a person at the same level as would have been necessary for the original approval.

#### **INTERNATIONAL TRAVEL**

The Minister is responsible for authorizing international travel within the following parameters. This section includes only those provisions that are unique to travel outside Canada. The balance of the general policy also applies to these travel situations.

In accordance with the *Personal Information International Disclosure Protection Act (PIIDPA)*, an employee may be permitted to temporarily transport personal information outside of Canada if their Deputy Head considers that the transport is necessary for the performance of their duties. This includes transport of personal information in a cell phone or other electronic device (e.g., Blackberry). Also under PIIDPA, storage or access of personal information outside of Canada may be permitted by the Deputy Head if the Deputy Head considers that the storage or access is necessary to meet the requirements of the department's operation. Permission must be sought from the Deputy Head for transport and, as necessary, the storage or access of personal information while outside Canada.

Deputy Heads are also required under PIIDPA to report annually on instances where they have granted permission for the storage or access of personal information outside of Canada.

#### **Security Awareness**

Nova Scotia government officials and employees are frequently required to travel outside the country on government business. Travel of any type, but particularly foreign travel, brings with it certain risks. A particular area of risk for government officials and employees, over and above their own personal security, is the

safeguarding of government documents and IT equipment they take with them. These risks are mitigated by taking certain precautionary measures.

It is recommended prior to commencing any foreign travel, the employee should contact the Security Intelligence Management Services (SIMS) at the Department of Justice for the “Out of Country Travel Security Awareness” guideline. Upon review of the guideline it is recommended that you discuss the need for a face-to-face security briefing by the SIMS Unit with your supervisor, manager or director.

### **Meal Rates**

All employees should refer to Schedule 26-2 for information on meal allowances. Meal rates shall be applicable only if meals are not provided on a carrier or included in an event or conference, or in the cost of the hotel. Where meals are provided, the rates shall be reduced accordingly.

Meals taken during part days in travel status are reimbursed in accordance with the per diem rates identified in Schedule 26-2.

### **Telephone Calls**

An employee on travel status overseas shall be reimbursed the costs incurred for local and long-distance telephone calls necessarily placed as a result of the Employer’s business. Receipts are required for calls placed while on overseas travel.

Employees travelling internationally are encouraged to be provided with international telephone-card privileges, or government international telephone network facilities, which are to be used in a reasonable manner.

### **Foreign Currencies**

The 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 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. Employees are required to submit account statements and/or banking documents when submitting foreign receipts to ensure the actual cost in Canadian currency is reimbursed.

### **Additional Medical Coverage**

Claims for doctor, ambulance, hospital, etc., that have not been paid by MSI will be submitted as a separate request for indemnity signed by the deputy head. Such

claims should not be included in a normal expense account. The government carries a policy that provides personal accident insurance on employees who are engaged in work pursuant to their employment, which includes travelling on the Employer's business in any form of transportation. Blue Cross or other travel medical insurance coverage is a personal expense, and premiums may not be claimed.

### **Insurance**

Employees are insured by government for travel outside Canada, and the cost of additional insurance purchased voluntarily by the employee shall not be reimbursed.

Employees on international travel shall be entitled to reimbursement of the cost of insurance to cover repairs or a replacement of lost or damaged luggage while travelling, except where such coverage is provided by the carrier.

### **Passports**

When an employee is required to undertake international travel on authorized Employer business, the employee shall make the necessary arrangements for obtaining an appropriate official passport or visa and any required inoculations, vaccinations, x-rays, and certificates of health at no expense to the employee.

## **General**

### **Receipts**

Detailed receipts must be obtained and submitted (as described by the Operational Accounting in Service Nova Scotia) to support all travel expenditures, including transportation ticket stubs; pre-paid transportation and meals or accommodation shall also be noted.

The only expenses for which receipts are not required are as follows:

- parking meter
- claims for per diem meal allowances (unless otherwise specified)
- incidental expenses
- taxis utilized on trips for which the cost is \$7.00 or less
- claims for car mileage or allowances
- private accommodations.

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

### **Attendance at Luncheons, Conferences, etc.**

If authorized by the deputy head to attend a luncheon, business meeting, conference, convention, or part thereof, an employee may claim the related expenses. A travel expense claim must indicate the Employer-related purpose and the number of persons. This also applies to activities such as monthly meetings of associations for attendance as authorized.

### **Entertainment/Hospitality**

Entertainment/hospitality expenses are not travel expenses. Claims for entertainment or hospitality expenses will follow the Hospitality Policy (Manual 300, Common Services, Chapter 7, Policy 7.12). Employees should seek advice from the Operational Accounting in Service Nova Scotia for the procedure to have these expenses approved and reimbursed <TransactionalServices@novascotia.ca>.

### **Extended Travel Status at One Location**

If an employee is required to spend more than three weeks in travel status at one location, the department shall attempt to make special arrangements for lodging and meals at the most economical rates.

### **Weekend Return from Extended Travel Status**

An employee who would otherwise be required to remain on travel status, but who returns to their home over a weekend, may be reimbursed in an amount not exceeding the cost of normal transportation to their home and return, or an amount equivalent to the cost of meals and accommodation had the employee remained on travel status, whichever is less.

A deputy head may authorize an employee to combine a business journey with one taken for vacation or other personal reasons. All expenses relating to any other travelers are not allowable. The allowable travel expense will be limited to those actual, allowable costs that would have arisen if the journey had been made solely for business purposes and in no instance may exceed the most economical means of travel.

### **Expenses on Behalf of Another Person**

Expenses cannot be submitted on behalf of others. Those individuals must submit the request for reimbursement directly.

### **Third Party Invoices**

Travel expenses cannot be billed directly to the Province by the service provider. Employees must pay the service provider and then seek reimbursement.

Conference fees can be billed directly to the Province but no additional amounts for travel expenses (such as accommodation and meals) can be added to this fee. If the published standard conference fee includes such expenses, direct payment is permissible.

#### **Authorizing Claims**

Deputy heads must have their travel request and travel reimbursement request authorized by the Deputy Minister of the Office of the Premier. A claimant may not authorize their own claims.

### **COMMERCIAL TRANSPORTATION**

The selection of the mode, class, and schedule of commercial transportation shall be made by the Employer based on cost, convenience, and practicality.

Where commercial transportation is authorized and used, the employee will be reimbursed the actual and reasonable costs upon evidence of payment.

When an employee has an aversion to air travel, the Employer shall endeavour to schedule the work so that time will permit the employee to travel by other means as determined by the Employer if deemed economical and practical in the circumstances.

An employee will be reimbursed costs incurred, provided receipts are provided, in transporting personal effects or government-owned equipment at excess luggage rates, if the Employer agrees that it was necessary for the effects or equipment to be taken on the journey.

### **AIR TRAVEL**

#### **Standard for Air Travel**

The standard for air travel is economy class and this includes charters and other reduced fares. This rule may be varied only when an additional cost is justified by program-related reasons such as there being no less expensive class of air travel available and a delay in arrival is unacceptable. The use of a class more expensive than economy must be specifically authorized by the deputy head. In all other instances, the lowest available airfares appropriate to particular itineraries shall be sought when making bookings. Discount and reduced fares shall be selected rather than full-fare economy when these rates are available. Additional seat selection costs will not be reimbursed without prior approval of the deputy head.

The various restrictions or benefits that may apply to certain special fares should be considered when determining the most economical means of travel available. The possibility of increased travel costs occurring through the payment of

additional living expenses to the employee should be taken into consideration to meet the conditions of the carrier's special fare.

Travel agents are only to be used for trips outside of Canada and the United States, or for trips where two or more layovers are expected. Travel agent expenses for trips within Canada and the United States for which there are fewer than two layovers will not be reimbursed.

#### **Travel Insurance**

The province has a comprehensive insurance policy for air travel; claims for the cost of additional coverage will not be reimbursed. Cancellation insurance for flights and other travel-related expenses should not be purchased and the cost of coverage will not be reimbursed.

#### **Itineraries**

Itineraries should be arranged to provide for an overnight stop after continuous travel time of at least nine hours.

To alleviate fatigue caused by rapid time-zone changes or overnight travel, a suitable rest period will be arranged between the time the employee arrives at the destination and the time the employee is required to report for work.

#### **Business/Executive Class Air Travel**

Business/executive class air travel may be authorized in accordance with the following principle:

- When the Employer requires the employee to travel on a continuous flight of nine or more hours with no stops between scheduled departure and scheduled arrival times, or with one or more intermediate stops without an overnight stay, upgrading the class of air travel shall be authorized when requested by the employee, and the Employer is expected to upgrade those flights that do provide this possibility as deemed practical.

#### **Ground Transportation**

The cost of transportation to and from an airport may be claimed and, wherever practical, such travel should be by airport bus or other economical means.

#### **Refunds of Airfare**

A refund of airfare paid by an airline or credit voucher issued to an employee who is bumped or voluntarily postponed their flight at the request of the airline will be refunded to the province.

### **Private Aircraft**

- The use of a government aircraft may be authorized by the deputy head when this mode of transportation is considered both economical and practical.
- The use of a private aircraft, privately owned or rented, may be authorized by the deputy head when this mode of transportation is considered both economical and practical.
- Employees who carry private life insurance policies are advised to confirm with their insurance agent that they are adequately insured if they use non-commercial flights.

### **SURFACE TRAVEL**

Employees may travel by bus, rail, boat, taxi, or rental car, whichever is the most economical means of transport or at the discretion of the deputy head when determined reasonable under the circumstances.

#### **Class of Travel**

If travel by rail or boat is authorized, the employee is to use the most economical rate for appropriate accommodations in relation to the duration of the trip. First-class rail passage may be booked if necessary, to obtain sleeping accommodations.

#### **Buses**

Local public transportation and inter-city buses can often be used and should be used whenever practical.

#### **Taxis**

In general, the use of taxis should be confined to short trips in situations where it is not suitable or reasonable to use local public transportation. The points of departure and destination must be indicated.

### **EMPLOYEE-DRIVEN VEHICLES**

#### **Distance Limits**

The following guidelines have been developed, which are intended to ensure employee safety. Specific situations may require different approaches being taken. If an employee's destination is further than 450 kilometres away, the use of the employee-driven vehicle should not normally be authorized. However, when travel by commercial carrier presents significant inconvenience or is not deemed practical by the Employer in terms of overall costs, including salary and other expenses, an employee-driven vehicle may be authorized.

In the interest of safe driving, when employee-driven vehicles are authorized, employees should not normally be expected to drive more than:

- 300 kilometres after having worked a full day
- 450 kilometres after having worked one-half day
- 600 kilometres on any day when the traveller has not worked.

Payments in excess of those normally incurred, such as road, ferry, bridge, tunnel, tolls, and parking charges shall be reimbursed based upon receipts, where available. Drop-off charges shall not be reimbursed unless preauthorized and may be authorized only where it is cost beneficial.

#### **Additional Charges That May be Claimed**

Charges for bridge, ferry, causeway tolls and parking fees actually and necessarily incurred on the Employer's business may be claimed.

### **GOVERNMENT-OWNED VEHICLES**

#### **Authorization**

A government vehicle will not be driven by anyone other than an employee unless authorized by the deputy head. Persons authorized to drive government vehicles must have a valid driver's licence. Where convenient public transportation is available, the use of government vehicles should not be authorized.

#### **Carriage of Passengers**

Employees authorized to drive a government-owned vehicle must drive it themselves. The government self-insures its own vehicles. There is no liability coverage for unauthorized drivers who would be personally liable in the event of an accident. Furthermore, passengers are not to be carried in a government vehicle unless otherwise authorized by the driver's manager/supervisor.

#### **Reimbursement for Expenses**

Claims for expenses incurred while operating government-owned vehicles are not travel expenses and these expenses must be reimbursed through Financial Service Delivery.

#### **Personal Use**

Employees shall not use government vehicles for personal travel, unless specifically authorized. Where personal use is authorized, the employee is responsible for paying mileage for personal use, which includes mileage accumulated for transportation between an employee's residence and the employee's headquarters.

The kilometrage rates payable for personal use of government-owned vehicles are outlined in the Kilometrage Rates, Monthly Allowances and Transportation Allowances Regulations under the *Civil Service Act* (see Schedule 26-1).

### **RENTAL VEHICLES**

The employee is responsible for the payment of rental costs where such is authorized for travel use. Such cost will be reimbursed to the employee upon receipt of their travel reimbursement request. Kilometre reimbursements may not be claimed for rental vehicles.

Employees using rental vehicles for work related purposes are required to use their government corporate travel credit card to rent the vehicle. The Province of Nova Scotia name must be on the rental agreement to ensure proper insurance coverage.

See Manual 200, Budgeting and Financial Management, Chapter 10, Policy 10.3 Travel Card Policy.

To obtain a government corporate travel credit card, employees should contact the Operational Accounting in Service Nova Scotia ([CorporateCreditCards@novascotia.ca](mailto:CorporateCreditCards@novascotia.ca)) or 902-424-1577.

It is the sole responsibility of the employee who rents a vehicle to ensure compliance with the terms and conditions of the corporate travel credit card agreement.

Prior to accepting control of the rental vehicle, and upon return of the vehicle, the employee must perform an inspection of the vehicle with the rental company employee and identify any damage on the rental agreement.

The employee must report any loss or damage to a rental vehicle directly to Insurance and Risk Management.

Contact information:

**Toll Free: 1-888-670-7767**

**Office: 902-424-4440**

**After hours emergency: 1-902-899-6179**

If a secondary damage charge appears on the employee's government travel credit card statement, the employee must contact Insurance and Risk Management directly.

Where reasonable and practical, only compact-sized vehicles shall be rented. Full-size or specialty vehicles may be authorized only when warranted by:

- the number of passengers to be carried
- the bulk or weight of the goods to be transported
- an extenuating circumstance.

Where practical, a rental vehicle should be used when the anticipated cost is less than the cost to reimburse the employee for kilometrage driven in a privately owned vehicle.

Drop-off charges will not be reimbursed unless preauthorized and may be authorized only where it is cost beneficial.

Charges for renting a vehicle equipped with winter tires will be reimbursed for employees who use a rental vehicle for work purposes when winter driving conditions may occur.

Other expenses incurred while operating a rental vehicle such as tolls, and parking charges will be reimbursed upon submitting receipts.

## **PRIVATELY OWNED VEHICLES**

### **Authorization**

The use of a privately owned vehicle on the Employer's business outside of the province must be authorized by the employee's manager/supervisor.

### **Insurance**

To ensure that employees are adequately protected, privately owned vehicles used on the Employer's business shall, as a minimum, have basic insurance coverage. The employee is responsible for payment of their respective insurance premiums. When the use of a privately owned vehicle is authorized, the manager/supervisor must ensure that the employee is informed that the Employer assumes no financial responsibility beyond payment of the authorized kilometre (mileage) rate and that, in the event of an accident, the Employer assumes no responsibility for the deductible amounts related to comprehensive or collision coverage.

### **Reimbursement for Use**

When, for any authorized Employer business travel, an employee requests and the manager/supervisor agrees to the use of the employee's privately owned vehicle, the employee will be reimbursed for the appropriate rate for the actual distance driven on the Employer's business.

### **Kilometrage**

All employees should refer to the Kilometrage Rates, Monthly Allowances and Transportation Allowances Regulations under the *Civil Service Act* (see Schedule 26-1) for information on kilometrage rates payable for the use of privately owned vehicles driven on authorized Employer business. Bargaining Unit employees should also refer to their respective collective agreements. Employees shall use only the most direct routes and shall claim only for distance necessarily driven on the Employer's business travel during the period claimed. Kilometrage claims must be entered as daily totals within each claim, with more detail as required by the employee's supervisor.

### **Exceptions**

If a department, board, agency, or commission has special operating requirements that cannot be met by the standard provisions, the Minister charged with the *Civil Service Act* is empowered to approve payment on a non-standard basis.

### **Parking**

Parking charges are normally not payable when the employee is on duty at the workplace. However, when the employee is authorized to use and uses a private vehicle on the Employer's business travel from the workplace to a point of call, or from a point of call to the workplace, the employee will be reimbursed the actual costs of parking the vehicle for that day only.

An employee in travel status may claim parking expenses for:

- short-term parking when the employee is away from the workplace
- overnight parking when not provided with accommodation
- parking at an airport or other transportation terminal (if it is less costly than access via limousine, bus, or taxi).

Employees will use free parking space when available and lot parking if the expected duration of parking is within the time permitted. Fines for overtime parking are not an allowable expense.

For greater clarity, refer to Manual 300, Common Services, Chapter 3, Policy 3.9 Parking Policy.

### **USE OF MOTOR VEHICLE AS A CONDITION OF EMPLOYMENT**

A department wishing to have an employee designated as requiring a motor vehicle as a condition of employment must make an application in writing to the Public Service Commission by completing the "Vehicle as a Condition of

Employment” form found at <<https://sharepoint.novascotia.ca/myhr/managers/Pages/yourneweeyournewemployee.aspx>> (see Doc Type: Form) which includes the following information:

- employee’s name, title, and classification
- distance covered by the previous incumbent in the previous year
- anticipated kilometres for the current year
- nature of function performed
- whether travel could be made more economically by other means without impairment of efficiency
- whether the employee has control over the demand for transportation
- the incidence of usage.

All employees who have been designated as belonging to a class of employment that is deemed to require a motor vehicle must be compensated as outlined in the Kilometrage Rates, Monthly Allowances and Transportation Allowances Regulations under the *Civil Service Act* (see Schedule 26-1). Bargaining Unit employees should also refer to their respective collective agreements.

An employee who is receiving a monthly allowance cannot be assigned a government vehicle.

#### **Change in Monthly Allowance**

A department is responsible for completing and sending to the Public Service Commission and the Department of Finance and Treasury Board, Part V of the Form, Change in Monthly Allowance, to advise of any changes associated with the employee monthly allowance, including:

- when a designated employee is transferred to a non-designated position or leaves the employ of the department and is no longer eligible for the allowance
- to reduce the monthly allowance when the employee has had leave with pay for more than 30 working days or leave without pay
- reduction in the allowance and calculation of past-month allowances for newly appointed or resigning employees will be made at the rate of \$9.66 per day.

#### **ACCOMMODATION**

##### **Reimbursement and Standards**

The deputy head will authorize an employee to stay in establishments that are conveniently located and comfortably equipped. An employee will be reimbursed

only the actual and reasonable expenses incurred for commercial accommodation authorized by the Employer, and proof of payment is required. The use of luxury accommodation will not be authorized.

When planning trips, employees should normally stay at establishments offering government rates. It is the responsibility of the employee to identify themselves as a government employee in order to ensure that the government negotiated rate for commercial accommodation is provided.

#### **Private Accommodation**

Where the employee is required to be away overnight on the Employer's business and their supervisor has authorized the use of private overnight accommodation, the employee may be reimbursed to a maximum per night rate as identified in Schedule 26-2.

#### **Other**

When other types of facilities are used, for example campsites, the employee will be reimbursed for any actual and reasonable charges associated with the use of the facility, supported by receipts.

#### **Cancellations and Guaranteed Reservations**

When travel plans change and the accommodation will not be required, the employee shall ensure that reservations are cancelled directly with the commercial establishment(s). Proof of cancellation shall be obtained (i.e., cancellation number and agent's name).

#### **Hotel Overcharges**

It is the employee's responsibility to question the commercial establishment when the rate charged is more than the negotiated rates for government. In the event that an employee inadvertently overpays or is charged a rate above the government-negotiated rate, the Employer shall intercede on the employee's behalf as appropriate.

### **MEALS**

#### **General**

All employees should refer to Schedule 26-2 for information on meal allowances. Bargaining Unit employees should also refer to their respective collective agreements.

### **Travel Status with Overnight Accommodation**

For each day or part day in travel status where overnight accommodation is authorized, an 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 employee or as part of the transportation cost. When this allowance is paid, no additional amount may be claimed for meals, or for gratuities associated with meals.

### **Travel Status of Less Than One Day**

For travel status of less than one day, when a round trip journey generally takes place on the same calendar day, the appropriate meal expenses will be paid. When the employee has been travelling on the Employer's business for more than one hour before the recognized time for the start of the day's work, breakfast may be claimed; when the employee is not expected to return to their residence before 6:30 pm, dinner may be claimed.

### **Meals within Headquarters Area**

Meal expenses incurred within the headquarters area shall not be reimbursed except as otherwise provided for in the policy. Expenses incurred in connection with attendance at meetings or events that are of personal interest shall not be reimbursed.

In situations not covered by terms and conditions of employment or collective agreements, employees who are required to work through or beyond normal meal hours and who are clearly placed in situations of having to spend more for the meal than would otherwise be the case may be reimbursed based on receipts, within the limits indicated in Schedule 26-2, or when circumstances dictate, actual and reasonable expenses may be reasonably reimbursed when employees are placed in situations where a meal is of exceptionally high or low cost in the following circumstances:

- when employees are required to attend conferences, seminars, meetings, or public hearings at which weekend sessions are scheduled
- when employees are required to attend formal full-day conferences, seminars, meetings, or hearings and where meals are an integral part of the proceedings
- when Employer representatives are involved in collective bargaining proceedings
- when intensive task force or committee studies are enhanced by keeping participants together over a normal meal

- other exceptional situations resulting directly from an employee's duties where the reimbursement of meal expenses is clearly reasonable and justifiable.

**Meals Provided**

Throughout the total period in travel status, deductions from the per diem meal rates shall be made in respect of meals provided, such as meals served by a carrier en route, or meals included in conference registration fees or accommodations costs.

Employees with food restrictions should be aware that appropriate meals can normally be obtained from caterers and air carriers, provided that adequate advance notice of a special requirement is given.

**Exceptional Circumstances**

It must be emphasized that these provisions are not intended to provide additional meal allowances or to replace the meal provided by the carrier. They are meant to reimburse expenses reasonably and justifiably incurred under these specific circumstances. The out-of-pocket expenses incurred to supplement meals provided en route by the carrier may be reimbursed.

**Incidentals and Other Expenses**

Reasonable expenses incurred by an employee on the business of the Employer may be reimbursed by the Employer subject to the Employer's approval. In addition, where an employee is travelling overnight on the Employer's business, the employee will be reimbursed an allowance for incidentals per day, as identified in Schedule 26-2, to cover miscellaneous out-of-pocket expenses.

**TIPS AND GRATUITIES**

When claiming per diem meals, tips and gratuities are provided for in the per diem amount. Tips are allowable on meals and only up to 15% of the total after-tax amount.

**DRY CLEANING AND VALET SERVICE**

Dry cleaning and valet service charges may be claimed only where essential due to extraordinary circumstances and performed while the employee is in travel status. Receipts must accompany the claim.

**NO HAIRCUTS**

No haircuts may be claimed, as they are not an allowable travel expense.

### **LAUNDRY**

Laundry charges are claimable only if:

- the employee is in travel status more than five nights
- laundry service is performed while the employee is in travel status
- the claim is submitted with receipts.

### **TELEPHONE CALLS**

An employee on travel status will be reimbursed the costs incurred for necessary local and long-distance telephone calls. Long distance telephone calls claimed must be reasonable and supported by statements.

### **ILLNESS, ACCIDENT, OR FAMILY EMERGENCY**

When, in the opinion of the attending physician, an employee's condition resulting from illness or injury while in travel status warrants the presence of the next of kin or a representative of the family, actual and reasonable transportation and accommodation expenses may be paid with the approval of the deputy head.

## **Monitoring**

All deputy heads are responsible for ensuring monitoring procedures are established to determine compliance with the Travel Policy. The Department of Service Nova Scotia is responsible for regularly monitoring the corporate policy having regard to performance and effectiveness in achieving the policy objectives. The Public Service Commission will provide input to the policy's Schedules when specific changes are the result of collective bargaining.

## **References**

Corporate Administrative Policy Manuals

- 3.9 Parking Policy (Manual 300, Chapter 3 Government Services)
- 7.12 Hospitality Policy (Manual 300, Chapter 7 Other Policy Statements)
- 7.1 Moving and Relocation Policy (Manual 500, Chapter 7 Moving and Relocation)
- 10.3 Travel Card Policy (Manual 200, Chapter 10, Government Credit Cards)

*Civil Service Act* and regulations

## Appendices

Schedule 26-1: Kilometrage Rates, Monthly Allowances and Transportation Allowances Regulations

Schedule 26-2: Meal Allowances

## Enquiries

Operational Accounting  
Service Nova Scotia  
(902) 424-0778

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Approved by:	<b>Treasury &amp; Policy Board</b>	Administrative update:	<b>July 6, 2023</b>

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## Schedule 26-1

# Regulations Respecting Kilometrage Rates, Monthly Allowances and Transportation Allowances made by the Public Service Commission pursuant to Sections 7 and 45 of Chapter 70 of the Revised Statutes of Nova Scotia, 1989, the *Civil Service Act*

## Citation

- 1 These regulations may be cited as the *Kilometrage Rates, Monthly Allowances and Transportation Allowances Regulations*.

## Definitions

- 2 In these regulations,
  - (a) “Act” means the *Civil Service Act*;
  - (b) “Agreement” means the Civil Service Master Agreement between the Province of Nova Scotia and the Nova Scotia Government and General Employees Union as amended from time to time.
- 3 *repealed*

## Kilometrage rates

- 4 Except as provided in Section 5, an employee must be paid for all kilometres that the employee drives in connection with their employment, in accordance with the rates established under the Agreement.

## Monthly car allowances

- 5 (1) Each of the following employees of the Department of Public Works must be paid the monthly allowance established under the Agreement for that class of employee instead of the kilometrage rates referred to in Section 4:
  - (a) an engineering survey technician;
  - (b) a project engineer;
  - (c) a scale house operator;
  - (d) a road transport inspector.
- (2) An employee is designated by the Commission as belonging to a class of employment for which availability of a motor vehicle is deemed to be a condition of employment may opt to receive a monthly allowance in accordance with subsection (3) instead of the kilometrage rates set out in Section 4.
- (3) An employee who opts to receive a monthly allowance under subsection (2)

must be paid

- a) the monthly allowance established under the Agreement for that class of employee; and
- b) for all kilometres that the employee drives in connection with their employment, a rate per kilometer as established under the Agreement for that class of employee.

### **Request for change - kilometrage or allowance**

- 6** If an employee who has the option of receiving a monthly allowance under subsection 5(3) wishes to change from a monthly allowance to the kilometrage rates under Section 4 or from the kilometrage rates to the monthly allowance under subsection 5(4), the employee must notify the Public Service Commission in writing
  - a) no later than April 30th in the year for which the change is requested; or
  - b) no later than 30 days after they become eligible to make the option.

### **Determining when vehicle is condition of employment**

- 7 (1)** In this Section, “designate” and “designation” refer to the designation by the Commission of an employee as belonging to a class of employment for which availability of a motor vehicle is deemed to be a condition of employment.
- (2)** A designation may be granted only on the recommendation of the Deputy Minister of the department in which the employee is employed.
- (3)** Subject to subsections (4) and (5), a decision by the Commission to designate an employee must be made in accordance with the following criteria:
  - a) if the employee drives 3218.6 km per year or fewer in connection with employment, the designation must not be granted;
  - b) if the employee drives more than 3218.6 km but fewer than 16 000 km per year in connection with employment, the decision to designate the employee must be based on criteria established by the applicable department and the department’s recommendation that using a privately-owned motor vehicle is the most efficient manner of providing transportation to fulfil the employee’s job function, particularly as it relates to providing services to the public;
  - c) if the employee drives 16 000 km per year or more in connection with employment, the designation must be granted.
- (4)** In making a designation, the Commission must consider all of the following:

- a) whether the employee can travel more economically by means other than privately-owned vehicle without substantial impairment to the efficiency of service;
- b) the nature of the job function performed by the employee and any requirements for transportation that could be met by other means of transportation, including a rental vehicle and public transportation;
- c) whether an employee has control over the demand for transportation and whether the demand for transportation can and does occur at any time;
- d) whether an employee must have transportation available, and how often transportation is needed.

**(5)** After considering the matters set out in subsection (4) in deciding whether to designate an employee, the Commission may act outside the criteria set out in subsection (3) if it determines that under the circumstances the criteria should not apply.

### **Reductions in monthly car allowance**

**8 (1)** An employee's monthly allowance paid under Section 5 must not be reduced as a result of any of the following:

- a) vacation;
- b) special leave with pay for 30 days or less;
- c) sick leave for 30 days or less.

**(2)** A monthly allowance paid under Section 5 for an employee who is on special leave without pay must be reduced in proportion to the number of compensation days in the month for which the special leave was granted.

**(3)** If the Minister or a departmental official delegated by the Minister directs that an employee travel outside of their regular district and receive kilometrage rates under Section 4 for that travel, the employee's monthly allowance paid under subsection 5(1) or (2) must be reduced in proportion to the number of compensation days in the month that the employee is assigned out of their regular district, and the employee must be paid at the kilometrage rates set out in Section 4 for the kilometres travelled outside of their regular district in connection with employment.

### **No government vehicle for employee receiving monthly car allowance**

**9** An employee who receives a monthly allowance under these regulations must not be assigned a government-owned motor vehicle.

### **Personal use of government-owned motor vehicle**

**10 (1)** In this Section, “personal use” means other than government business.

**(2)** An employee must obtain proper authorization before using a government-owned motor vehicle for personal use.

**(3)** Any kilometres driven on personal use must be repaid to the Province at the fixed per-kilometre rate for personal use established by the Canada Revenue Agency as amended from time to time.

### **Approval required for other payments**

**11 (1)** If specific requirements by departments, boards, agencies and commissions cannot be accommodated under Section 4 or 5, the Minister may approve payment for using a privately-owned motor vehicle on a basis other than as prescribed by Section 4 or 5 to address specific operating requirements.

**(2)** A payment approved by the Minister under subsection (1) must be approved by the Executive Council.

### **Transportation allowances**

**12 (1)** An employee who is called back to work must be reimbursed for transportation to and from the place of work to a maximum per call as established under the Agreement.

**(2)** An employee who is required to travel to and from work between midnight and six o'clock in the morning must be reimbursed for actual transportation expenses incurred to a maximum per shift as established under the Agreement.

## Schedule 26-2

# Allowances

## Meal Allowances

The per diem claimable for each meal (which is interpreted as the actual amount expended up to the maximum rate inclusive of taxes and gratuities) is set out as follows:

Breakfast per diem	\$8.00
Lunch (mid-day) per diem	\$15.00
Dinner (evening) per diem	\$20.00

## Breakfast

The cost of breakfast may be claimed only when the employee has been travelling on the Employer's business for more than one hour before the recognized time for the start of the day's work.

## Dinner

The cost of the evening meal may be claimed when the employee is not expected to return to his or her residence before 6:30 pm.

## General - Travel Within Nova Scotia

Meals for travel within Nova Scotia will be reimbursed at the per diem rate.

Reasonable meal expenses above the per diem rate incurred by an employee on the business of the Employer may be reimbursed subject to the Manager's approval.

## Meals - Out of Province within Canada

The per diems claimable for meals while travelling on official Employer's business outside the province provide an adequate allowance for each day. Recognizing that employees are often restricted to the vicinity of the major hotels with their attendant higher restaurant meal costs, the employee will be reimbursed their receipted costs per individual meal that exceed the per diem to the extent that the Employer considers the expenses claimed are reasonable and justifiable in the circumstances.

## **Meals - Out of Country**

The per diems claimable for meals while travelling on the Employer's business, as described in the per-country rates of the Federal Government's National Joint Council Travel Directive, Appendix D <[http://www.njc-cnm.gc.ca/directive/app\\_d.php](http://www.njc-cnm.gc.ca/directive/app_d.php)>, provide an adequate allowance for each day. Receipts for meals will not be accepted for reimbursement. See Foreign Currencies page 26-10 for exchange rate guidance.

## **Incidental Expenses**

Employees will be reimbursed an allowance of \$5.00 per day for incidentals to cover miscellaneous out-of-pocket expenses.

## **Private Accommodation**

Where the use of private accommodation is authorized by the Employer's supervisor, Employees may be reimbursed a maximum of \$40.00 per night.