

GENERAL POLICY
13-01
EXPENSES – FUNCTIONS
BOARD OF DIRECTORS / DIRECTORS / EMPLOYEES / ADVISORY BOARD MEMBERS
KENT REGIONAL SERVICE COMMISSION

1. Objectives

- (1) This policy provides guidelines to allow the board of directors, the directors, the employees and the advisory board members of the Kent Regional Service Commission to be refunded for the expenses incurred while attending “Commission” functions.
- (2) For interpretation purposes of this policy, the masculine includes feminine, and the singular includes plural, according to the text requirements.
- (3) Any request for claim will have to be approved by two of the three signatories on the accounts of the “Commission”, being the Executive Director and/or the Chairperson and/or the Vice-Chairperson of the “Commission”.
- (4) The board of directors, the directors, the employees and the advisory board members must take into account the guideline intentions when claiming the expenses which must be refunded by the “Commission”.
- (5) For the purpose of this policy, “applicant” means the board of directors, the directors, the employees and the advisory board members who request expense refunds on behalf of the “Commission”.
- (6) Each applicant is responsible to prepare a request for refund of necessary and eligible expenses on behalf of the “Commission”. It is also the applicants’ responsibility to prepare exact reimbursement forms.
- (7) The members of the board of directors, the directors and the employees and the advisory board members must ensure that the reimbursement form is completed in conformity with the policy. Consequently, each expense forms must be examined and approved by the Chairperson, and/or the Vice-Chairperson, and/or the Executive Director of the “Commission”. The board of directors, the directors, the employees and the advisory board members are responsible for their decisions. If a member of the board of directors, the directors, the employees and a member of an advisory board need assistance to determine what amount they are allowed to spend at the “Commission’s” expense, they should consult the Executive Director.
- (8) The Executive Director is responsible regarding this policy and to verify the accuracy of the expense reimbursement forms. He is also responsible for the accounting relating to the HST. He acknowledges the expense request from the board member, the directors, the employees and

the advisory board member in a written manner. If necessary, he obtains approval from the board of directors, in cases where the he may not have the authority to approve the expense.

2. Range

- (1) Items controlled by the present policy:
 - a) General information
 - b) Receipts
 - c) Manner of travel
 - d) Accommodation
 - e) Meal allowance
 - f) Other business expenses
 - g) Non-refundable expenses
 - h) Preparation of expenses reimbursement forms
 - i) Examination and approval of expenses reimbursement forms
 - j) Advances
 - k) Credit cards emitted by the "Commission"
 - l) Exceptions
 - m) Fraud

3. General information

(1) The "Commission" will refund any eligible expenses spent on behalf of the "Commission". Detailed receipts and information must be provided in support with all expenses, except indicated otherwise in this policy. The expenses can include registration fees, meals and accommodation, travelling expenses that are not included in the registration fees.

2) Except otherwise stated, the applicant takes full responsibility for spouse and other family member's fees.

(3) The applicant is responsible for any financial loss resulting from reservation, registration cancellations except in emergency cases or other civil duties.

(4) It is desirable that all the staff reservations be done with the credit card of the "Commission". Economy class is the preferred way for traveling. Being considerate of efficiency and limited funds, the applicant must, if possible, book in advance to benefit from reduced rates. The airline companies can impose certain restrictions with regard to the use of such rates, that the applicant must take into account at the time, to make his travel arrangements. For example, the travel period must cover part of the weekend. The Chair, and/or Vice-Chair and/or the Executive Director can authorize (before the travel) the stay at the place of destination during the weekend provided that the costs of the prolongation of the trip are lower than the usual cost of the trip.

(5) The Chairperson, and/or the Vice Chairperson, and/or the Executive director must authorize, beforehand, any business trips made outside the Atlantic Provinces by members of the Board of directors, the directors, the employees, and members of an advisory committee.

(6) The Executive Director, and /or the Chairperson and/or the Vice-Chairperson must authorize beforehand, any business trips made outside of Canada by the Board of directors, the directors, the employees and members of an advisory committee.

(7) No one can, in whatever hierarchical rank, authorize his own reimbursement expense form.

(8) The "Commission" will reimburse appropriate and eligible expenses incurred on behalf of the "Commission" and that are paid by the members of the board of directors, the directors, the employees and members of an advisory committee only on presentation of its reimbursement form.

(9) Political contributions: It is forbidden to make a financial contribution to:

a) a political party of any levels of government, in Canada or abroad;

b) a candidate who wishes to be elected notwithstanding the level of government, in Canada or abroad.

(10) Notwithstanding the provisions stated in this policy, a "cash bar" is required in the activities concerning the Kent Regional Service Commission where alcoholic beverages are served with the exception for wine and cheese events or any other authorized function.

11) If the Chairperson asks a member of the board of directors to replace him at a local event, the expenditure is taken from the budget of the "Commission", and the request is on the expense reimbursement form indicating, "Invitation" then signed by the Chairperson.

(12) The board of directors must ratify all the nominations of staff to a board, a committee or a commission whose activities are related to the "Commission" if their work on the board of directors, the committee or the commission requires the "Commission" to reimburse expenses involving travelling.

4. Traveling by car

(1) All members of the board of directors, directors, employees and the advisory board members of the "Commission" who travel by car for meetings, gatherings or other connected commitments to their functions, of one place outside the normal place of work will receive a rate per kilometer as prescribed by the province of New Brunswick. As of the date of the adoption this policy, the rate per kilometer is of 0.41\$. The residence of the member of the board of directors and the member of an advisory committee is regarded as the normal place of work. Whenever the location of a meeting, or any other functions is closer to the residence of the employee, the residence will be considered starting place and of return.

(2) When it is more economical for the "Commission" to rent a vehicle, a rental vehicle can be used on behalf of the "Commission" to a destination outside the normal place of work. The employees must rent economy, compact or mid-size cars that can accommodate the kind of travel in question. The purchase of a cover of insurance available by the leasing agreement of the rental business is necessary. The applicant who must go in another province or to the United States or which must drive on gravel roads (private ways, forest roads, etc) must obtain the written permission of the rental business. The "Commission" has an account at the automobile rental business of Enterprise car Rent-a-Car in the Greater Moncton area.

(3) The members of the board of directors, the directors, employees and the advisory board members must take the collision insurance without franchise and an individual insurance against any accidents. The members of the board, the directors, the employees and the advisory board members must make sure that the contract specifies the amount for which they are responsible. The members of the board of directors, the directors, employees and the advisory board members can use their own collision insurance if it is offered through their policy only if their personal vehicle is parked during the trip.

(4) The purchase of gasoline and lease agreements must accompany the request for reimbursement form.

5. Receipts

(1) All expenses must be backed up by detailed receipts, except as otherwise stated in this policy.

(2) When travelling by air travel, Economy class the refundable maximum amount is the least of:

a) the best rate by airline, or

b) the cost of mileage, the meals, accommodation when travelling by car, the additional expenses related to the use of a car (road tolls, ferry tolls, parking, etc).

(3) when travelling by air, it is best to go with the Economy class. It is the board of director's, the directors, the employee's and the advisory board member's responsibility to cancel any reservation in order not to pay expenses in the event of unused tickets.

(4) The receipts for taxis are necessary for refund.

6. Accommodation

(1) The "Commission" will refund the member of the board of directors, the director's, the employee's and the advisory board member's accommodation costs on behalf of the "Commission". The member of the board of directors, the directors, the employees and the advisory board members will be reasonable in choosing an accommodation when reserving hotels.

(2) Receipts must accompany reimbursement forms

7. Meal allowance

(1) The "Commission" will refund the meal expenses, subject to the following guidelines:

a) Business Meals: The names of the guests and the object of the meeting must be clearly indicated on the reimbursement form accompanied by the receipts. As much as possible, the underlined limits in this article are followed.

b) Course or seminars outside the territory of the "Commission": The meal expenses are refundable in accordance with the guidelines of this policy.

c) The board of directors, the directors, the employees and the advisory board members must present a reimbursement form for meals; the meals cannot be directly invoiced to the "Commission" by the restaurant.

d) The maximum meal allowance without receipts is as per schedule:

In New Brunswick

- 3 meals, full day \$65

For individual meals:

- Breakfast \$12.50
- Lunch \$22.50
- Dinner \$30

Outside New Brunswick

- 3 meals, full day \$100

For individual meals:

- Breakfast \$ 20
- Lunch \$35
- Dinner \$45

Note: The daily allowance is \$65 within New Brunswick and \$100 outside of New Brunswick.

Activities in the region (spouse's expenses): The "Commission" refunds the expense related to the spouse or the guest who accompanies a director or a member of the board of directors to an activity in the Kent region following the written authorization of the Chair and/or Vice-Chair and/or the Executive Director. The activities must be connected to the activities of the "Commission" or for the best interest of the "Commission".

8. Other expenditure of business

(1) Any other expenses not mentioned above, and made on behalf of the "Commission", must be approved in advance by Executive director, and/or the Chairperson and/or the Vice Chairperson. Reimbursement is done on presentation of official receipts.

(2) Parking expenses, the toll road expenses and bridge tolls are refunded on presentation of official receipts.

(3) The member of the board of directors, the directors, the employees and the advisory board members who travels on behalf of the "Commission" can ask for reimbursement of reasonable long distance calls made to the family.

9. Non-refundable expenses

(1) Normally non refundable expenses:

a) Without written authorization of the Executive Director, the personal expenses, such as the newspapers, reviews, cinema, theatre and other entertainment fees, entrance to sporting activities, room maintenance costs, couple expenses, interest fees or late payment fees, will not be reimbursed.

b) The Air Miles which are used to make a journey on behalf of the "Commission" instead of a bought ticket are not refundable.

c) The "Commission" does not refund expenses related to the purchase of alcoholic beverages, only if approved by the Executive director.

10. Preparation of the expense reimbursement application

(1) The use of the form "Reimbursement form" is imperative. The expenses must be registered in chronological order and gathered according to the type. Please use a line per day in order to facilitate the verification, the authorization and payments. A clear presentation and respect of the policy will avoid delays in payment authorization.

(2) When you submit an application for reimbursement of an expenditure: The applications for reimbursement of expenses must be presented on a monthly basis. The request for reimbursement presented more than two months after the date of the said expenses, can be refused.

(3) Shared expenses: The members of the board of directors, the directors, the employees and the advisory board members who travel together must each pay their own expenses and each request reimbursement separately. If an expense is shared, the members of the board of directors, the directors, the employees and the advisory board members of the highest in the hierarchy, having a credit card of the "Commission" must pay and indicate on its request for reimbursement form, the names of the members of the board of directors, directors, the employees and members of an advisory committee who shared the expenses. In case there is no board member or director with a "Commission" credit card, then one of the employees present can pay the expenses and indicate on the expense reimbursement a form, the name of the member of the board of directors, the directors and the employees with whom they shared the expenses.

(4) Charge of expenses: All expenses which are subject to an expense reimbursement application must be properly coded.

11. Examination and approval of the expense reimbursement application form.

(1) The Executive Director who verifies an expense application form must:

a) ensure that all the committed and claimed expenses are necessary, are justified and reasonable and that they are in conformity with the policies of the "Commission".

b) submit the supporting documents and to ensure that the expense reimbursement applications has sufficient detailed information;

(2) The Executive Director and /or Chairperson and/or the Vice Chairperson must sign the expense reimbursement form to attest that it's examined and that it's authorized for reimbursement.

(3) It is the Executive director's responsibility to make sure that the expense reimbursement forms are in conformity with the intentions of the "Commission" and that they are accompanied by the necessary receipts. Whenever he is not sure if the expense is in the best interest of the "Commission" he must have written opinion of the Chairperson and, if necessary, the board of directors before expense reimbursement.

12. Expense advances

(1) The members of the board of directors, the directors, the employees and the advisory board members who do not have a credit card supplied by the "Commission" can obtain advances when they have to make an expense on behalf of the "Commission". In this case, the request must be presented in advance by means of the form "Reimbursement form" and must normally be examined and approved by the same authority that approves the expense reimbursement application.

(2) The application for an expense reimbursement must be presented within the thirty days after the end of the travel. When the amount of the advance exceeds the amount of the expenditure whose refunding is required, the "reimbursement form" must be accompanied by a personal cheque covering the difference. All cheques must be made to the order of the Kent Regional Service Commission.

(3) Except for mitigating circumstances, an advance cannot be authorized for a person whose justification of a former advance shows a delay of more than thirty days.

(4) The advances must be refunded immediately when an authorized travel is cancelled or deferred for an undetermined period.

13. Credit cards emitted by the Kent Regional Service Commission

(1) A business credit card can be granted to a designated employee on authorization of the board of directors. The designated employee is the Executive director.

(2) The "Commission" puts at the disposal of the appointed Executive Director a credit card to help him regulate the expenditures engaged on behalf of the "Commission". The use of the business credit card is recommended in order to limit the advances and/or to prevent the appointed executive director to continuously finance expenses on behalf of the "Commission".

(3) It is strictly prohibited to use the credit card emitted by the "Commission" for personal use. Routine checks are carried out in order to make sure that the credit card emitted by the "Commission" is utilized exclusively for the "Commission's" needs.

(4) He is prohibited to prevail himself of advances on the business credit card.

(5) On reception of the monthly statement from financial institution, the designated employee is responsible to pay the balance of the credit card to the financial institution. All the expenditures invoiced with a business credit card are the responsibility of the employee in the name of whom the card was emitted. The "Commission" will not assume any responsibility for unpaid expenditures which is invoiced on the business credit card for the employee. Interest payments and credit card fees are not refundable.

(6) The designated employee whose business credit card is lost or stolen must:

a) communicate immediately with the financial institution which issued the card;

b) note the date of the call and the name of the person with whom it communicated;

c) advise the Chairperson and/or/the Vice Chairperson and/or the Executive director.

(7) The business credit card is cancelled in the following circumstances:

a) the holder ceases being an employee of the "Commission";

b) the holder holds a position which does not require any or very few expenditures on behalf of the "Commission";

c) the holder does not respect the policy of the "Commission" concerning business credit cards;

d) In this case, the immediate superior of the employee forwards to the Executive Director the credit card, cut in two, accompanied by a memorandum explaining the reason of the cancellation.

14. Exceptions

(1) All the exceptions to the present policy must be submitted to the Executive Director for his written opinion and if necessary, must be subjected to the approval of the board of directors and clearly noted in the minutes of the meeting.

15. Fraud

(1) The production of a fraudulent application for reimbursement is liable to disciplinary actions up to dismissal of the employee.

Adopted by the board of directors of the Kent Regional Service Commission on February 21st 2013

The Policy is in effect beginning March 1st 2013.