

**GENERAL POLICY**  
**20-03**  
**EXPENSES – FUNCTIONS**  
**BOARD OF DIRECTORS / DIRECTORS / EMPLOYEES**  
**KENT REGIONAL SERVICE COMMISSION**

Items controlled by the present policy:

- 1) Objective
- 2) General information
- 3) Transportation
  - a) Automobile
  - b) Rental vehicle
  - c) By air
- 4) Accommodation
- 5) Meals
- 6) Other business expense
- 7) Non-refundable expenses
- 8) Preparation of an expense claim form
- 9) Expenditure Advance
- 10) "Commission" Credit Cards
- 11) Stipends
- 12) Examination and approval of the expense reimbursement application form
- 13) Exceptions
- 14) Fraud

This policy applies to members and staff of the Kent Regional Service Commission herein after called the claimants

## **1. Objective**

To provide guidelines for claimants in preparing claim forms for reimbursement of their expenses incurred while attending to Commission business or functions.

## **2. General information**

(A) For interpretation purposes in this policy, masculine includes feminine and singular includes plural according to the requirements of the text.

(B) Claims must be approved by two of the four signatories on the financial accounts of the Commission that is, the Executive Director, the Chairperson, the Vice Chairperson and a member of the board of the directors of the Commission.

(C) Claimants must take into consideration the intent of the Guidelines when claiming expenses and must only claim eligible expenses. If assistance is required to determine amounts permissible for times claimed, the claimant should consult the Executive Director.

(D) All expenses claimed must be properly coded.

(E) The Commission will reimburse any eligible expense made on behalf of the Commission. Receipts and detailed information must be provided in support of all expenses incurred except where otherwise indicated in the policy. Expenses may include registration fees, meals, and accommodation as well as travelling expenses not included in the registration fee.

(F) Except where otherwise indicated, the applicant is responsible for expenses incurred by his or his spouses and other family members accompanying him, including transportation, meals, activities, etc.

(G) The claimant is responsible for any financial loss resulting from the cancellation of a reservation or registration without valid reason except in cases of emergency or civic duties.

(H) Reservations for travel and accommodations by staff should be made using a Commission credit card and, when available, must use a pre-authorized payment system with the Commission's credit card. Economy class is the norm when traveling by air. For economical reasons, the applicant must book in advance to benefit from reduced rates. Airline companies many impose certain restrictions regarding the use of such rates. This must be taken into account at the time arrangements are made. For example, the travel period must cover part of the weekend. The Executive Director can authorize (before the trip) 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 and by the Chair for the expenses of the Executive Directors as long that the costs of the prolongation of the trip are lower than the usual cost of the trip.

(I) Business trips outside the Atlantic Provinces must be authorized the Executive Director and those by the Executive Director must be authorized by the Chair.

(J) No one can, regardless of rank, authorize his own reimbursement form.

(K) Should the Chair request a member of the Board of Directors to act in his place at a local event, any expenditures incurred will be covered by the budget of the Commission and any reimbursement form will indicate "Invitation" when signed by the Chair.

(L) The Board of Directors must ratify all nominations of staff to a board, a committee or a commission whose activities are related to the responsibilities of the Commission provided their work on the board of directors, the Committee or Commission requires the Commission to reimburse travelling expenses which may be incurred.

(M) Each applicant is responsible for preparing 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.

(N) This policy obliges the Executive Director to verify the accuracy of the expense reimbursement forms. He is also responsible for the accounting related to the HST. He may require from an employee or member of council an explanation in writing and, if necessary, the board of directors, of cases where he must determine the margin of manoeuver.

(O) The Commission will reimburse appropriate and eligible expenses incurred by members of the Board of Directors, directors, employees and members of an advisory committee on behalf of the Commission upon presentation of a reimbursement form.

(P) Political contributions: It is forbidden for the Commission 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.

(Q) 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.

(R) 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 Executive Director and when the Executive Director brings a spouse or guest to an activity must have the written authorization of the

Chair. The activities must be connected to the activities of the “Commission” or for the best interest of the “Commission”.

### **3. Transportation**

#### **a) Personal Vehicle**

All members of the Kent Regional Service Commission travelling by car to meetings, gatherings or matters pertaining to their duties to places outside their normal work area may receive a kilometer rate of 0.44 cents per kilometer and will increase at the rate of inflation annually. If the inflation rate is negative, the rate per kilometer will not decrease nor will it increase. The residence of the Board or Committees is regarded as their normal place of work. If the location of a meeting or function is closer to an employee’s residence, his or her residence will be considered the point of departure and return.

#### **b) Rental Vehicle**

Should it be more economical to rent a vehicle for “Commission” and more practical for employees and members of the board of directors, a rental vehicle can be used on behalf of the “Commission” for business to destinations outside of the normal place of work. Members of the “Commission” must rent economy, compact or mid-size cars. The purchase of insurance as prescribed in the lease agreement is mandatory if the employee’s auto insurance policy does not cover damages to a rented car.

Should a member be required to go to another province, the United States or who must drive on gravel roads (private ways, forest roads), he must obtain written permission from the rental company to do so. The “Commission” has an account at the automobile rental business of Enterprise Rent-A-Car in the greater Moncton area.

Receipts for the purchase of fuel and a copy of the lease agreement must accompany the claim for reimbursement.

#### **c) Air transportation**

When travelling by air and economy class, the refundable maximum amount is the least of:

- i) the best rate by airline, or
- ii) the cost of mileage, meals and accommodations when travelling by car and the additional expenses related to the use of a car (road tolls, ferry tolls, parking, etc).
- iii) baggage fees

When travelling by air, economy class is the standard fare. 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.

The receipts for taxis are necessary for refund.

#### **4. Accommodation**

The Commission will reimburse members for the cost of accommodations while on Commission business when the pre-authorized payment option is not available. The members will choose adequate and economical accommodations when making reservations.

#### **5. Meal allowance**

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

(A) Business Meals: The objective of the meeting and the names of the guests must be clearly indicated on the reimbursement form accompanied by receipts. As much as possible the regular meal allowance should be 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) Members must present a reimbursement form for meals. Meals cannot be directly invoiced by the restaurant to the "Commission"

(D) The maximum meal allowance without receipts is indicated in annex A.

#### **6. Other expenditure of business**

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

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

(C) 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.

(D) The "Commission" will reimburse the amount of \$30 a month to the Chairperson, Vice-Chairperson and to employees who do not have a cell phone provided by the "Commission" for the use of their personal device in the context of their professional function.

(E) The "Commission" will reimburse the amount of \$10 per night for incidentals when a board member, a committee member or an employee has meetings for the "Commission".

(F) The "Commission" will reimburse the amount of \$50 per night when a board member, a committee member or an employee stays overnight at a friend or a family member when participating in a meeting for the "Commission".

## **7. Non-refundable expenses**

(A) Newspapers, magazines, cinema, theater, and other non-essentials are not refundable without the prior approval of the Executive Director

(B) Air Miles which are used for a trip on behalf of this Commission instead of the purchase of tickets are not refundable

(C) Costs related to the purchase of alcoholic beverages are not refundable unless approved by the Executive Director

## **8. Preparation of the expense reimbursement application**

(A) When making an expense claim, the "Reimbursement Form" is mandatory. Expenses must be itemized chronologically and gathered according to the type. To facilitate the verification, authorization and payment of a claim, one line per day is to be used on the form. Clear presentations respecting this policy will expedite reimbursement.

(B) Expense claims must be submitted on a monthly basis. Should the claim period laps into two months, ie end of March, beginning of April, two reimbursement forms will be required to cover expenses for the first month and one to cover the expenses for the second month. Request for reimbursement presented two months late may be refused.

(C) Members of the board of directors, directors and employees of the Kent Regional Service Commission who travel together, must each pay their own expenses and claim them individually. If an expense is shared, the member having a "Commission" credit card must pay while indicating in its expenses claim the names of the members who shared the expense. When using a credit card of the Commission, no reimbursement is required. If, however, because of the lack of a Commission credit card, one claimant covers the cost of invoice(s) for members of his group, that claimant will be reimbursed and will indicate the names of the members involved in the expenditure.

(D) Members of the board of directors, directors and employees must ensure that all expenses claims made using a reimbursement form must be properly coded.

## **9. Expense Advances**

(A) Members who do not have credit cards provided by the "Commission" may obtain advances when contemplating incurring an expense on behalf of the "Commission". Requests for advances

must be made using a Reimbursement Form which normally must be examined and approved by the Executive Director

(B) When the amount of the advance exceeds the amount of the expenditure, the reimbursement form, which is normally presented within 30 days of the return to the Regional Service Commission office, must be accompanied by a personal cheque covering the difference. All cheques must be made payable to the Kent Regional Service Commission.

(C) An advance will not be approved for a person who has demonstrated a delay of more than thirty days before settling accounts.

(D) Advances must be refunded immediately when an authorized trip is cancelled or deferred for an undetermined period.

#### **10. Credit card emitted by the Kent Regional Service Commission**

(A) A business credit card may be granted to the Executive Director on authorization of the board of directors.

(B) It is strictly prohibited to use the credit card of 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.

(C) The credit card will not be used to obtain advances.

(D) On receipt of the monthly statement, the Executive Director, the custodian of the card, will pay the amount owing

(E) Should the business credit card, while in the possession of the Executive Director be lost or stolen, he must:

a) advise the financial institution that issued the card of the loss or theft.

b) note the date the financial institution was advised and the name of the person who received the call.

c) advise the Chair or the Vice-Chair.

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

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

b) the custodian does not respect the policy of the "Commission" concerning business credit cards;

## **11. Stipends**

### **(A) Chair, Vice-Chair and Board Members**

The Chairperson will receive an annual stipend of \$7,000 which will be paid in equal installments a monthly basis.

The Vice-Chairperson will receive an annual stipend of \$5,000 which will be paid in equal reimbursement on a monthly basis.

Board members will receive a stipend of \$150 for each regular and special board meeting he / she participates.

When an alternate member from the LSD's or a deputy mayor is replacing their respective member they will receive a stipend of 150\$ for each meeting

The Chairperson and Vice-Chairperson will not be able to claim additional stipends for their participation in committees, conferences or other meetings.

### **(C) Permanent or Adhoc Committee Members**

A permanent or Adhoc Committee member of the "Commission" will be paid as follows:

Committee chair, \$125

Committee member, \$100

Per meeting attended

### **(D) Conferences, forums, training sessions or other meetings**

A board member, except for the Board Chair or the Board Vice Chair who participates in an activity of the "Commission" may claim a stipend of \$75 for a half-day session (less than 4 hours) or a stipend of \$150 for a full day session (4 hours or more). This includes meetings with the Minister, officials, participation in forums or training sessions, participation in conferences or any other meeting with groups or associations. The Chairperson and Vice-Chairperson are not eligible for this fee.

## **12. Examination and approval of the expense reimbursement application form.**

### **(A) 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;

**(B) The Executive Director must sign the expense reimbursement form to certify that it has been examined and is authorized for reimbursement and the Chair must sign the expense reimbursement form for the expenses of the Executive Director.**



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

### **13. Exceptions**

(A) Any exceptions to the present policy must be submitted to the Executive Director for his written opinion and if deemed necessary, must be subjected to the board of directors for their approval. The decision of the board must be clearly noted in the board minutes.

### **15. Fraud**

(A) The presentation of a fraudulent application for reimbursement will involve disciplinary actions which could result in the dismissal of the employee.

Amendments to this policy adopted on October 29<sup>th</sup> 2020 and enters in effect on June 1st 2021

ANNEX A

- 3 meals, full day \$67.50

For individual meals:

- Breakfast \$15
- 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 \$67.50 within New Brunswick and \$100 outside of New Brunswick.