

**POLICY 23-05**  
**EXPENSES — FUNCTIONS**  
**BOARD OF DIRECTORS / EMPLOYEES / COMMITTEE MEMBERS**  
**KENT REGIONAL SERVICE COMMISSION**

Items controlled by the present policy:

- 1) Objective
- 2) General Information
- 3) Transportation
  - a) Personal Vehicle
  - b) Rental Vehicle
  - c) Air Transportation
- 4) Accommodation
- 5) Meals
- 6) Other Business Expenses
- 7) Non-Refundable Expenses
- 8) Preparation of an Expense Claim Form
- 9) Expenditure Advance
- 10) Commission's Credit Cards
- 11) Stipends
- 12) Examination and Approval of the Expense Claim Form
- 13) Exceptions
- 14) Fraud

This policy applies to Board members, committee members and staff of the Kent Regional Service Commission herein after being referred as "the claimants."

## **1. Objective**

To provide guidelines for claimants in preparing Expense 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, “Commission” means the Kent Regional Service Commission and “Board” means the Board of Directors of the Kent Regional Service Commission.

(B) Claims must be approved by two of the four signatories on the financial accounts of the Commission. That is the Executive Director, Finance Director, the Chair and Vice-Chair of the Board.

(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 or a member of the management team.

(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 claimant is responsible for expenses incurred by their spouses and other family members accompanying them, 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 the Commission’s credit card and, when available, must use a pre-authorized payment system with the Commission’s credit card. Economy class is the norm when travelling by air. For economic reasons, the claimant must book in advance to benefit from reduced rates. Airline companies may impose certain restrictions regarding the use of such rates. This must be taken into account at the time arrangements are made. For example, if 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. If it is the Executive Director who will travel during the weekend, the approval must be made by the Chair as long as 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 by the Executive Director and those by the Executive Director must be authorized by the Chair.

(J) No one can, regardless of rank, authorize their own Expense Claim Form.

(K) Should the Chair request a member of the Board to act in their place at a local event, any expenditures incurred will be covered by the budget of the Commission and any Expense Claim Form will indicate “Invitation” when signed by the Chair.

(L) The Board 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, the committee or commission requires the Commission to reimburse travelling expenses which may be incurred.

(M) Each claimant is responsible for preparing a request for a refund of necessary and eligible expenses on behalf of the Commission. It is also the claimant's responsibility to prepare exact Expense Claim Forms.

(N) This policy obliges the Executive Director or Director of Finance to verify the accuracy of the Expense Claim Forms. They are also responsible for the accounting related to the HST. They may require from an employee, Board member or committee member an explanation in writing and, if necessary, bring the case to the Board for cases where they must determine the margin of maneuvers.

(O) The Commission will reimburse appropriate and eligible expenses incurred by Board members, employees, and members of a committee on behalf of the Commission upon presentation of an Expense Claim 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 Commission where alcoholic beverages are served, with the exception of 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 an employee, a Board member, or a committee member to an activity in the Kent region following the written authorization of the Executive Director. When the Executive Director brings a spouse or guest to an activity, they 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 and employees of the Commission travelling with their personal vehicle to meetings, gatherings or matters pertaining to their duties to locations outside of their normal place of work may receive a reimbursement per-kilometre following the federal reasonable per-kilometre allowance. The CRA reviews that rate on an annual basis and the Commission will follow the adjustments. The residence of the Board or Committee members 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 the Commission and more practical for employees and Board or committee members, 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 must drive on gravel roads (private ways, forest roads), they must obtain written permission from the rental company to do so. The Commission has an account at the automobile rental business 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 responsibility of the Board member, the employee, or the committee member to cancel any reservation in order not to pay expenses in the event of unused tickets.

The receipts for taxis are necessary for a 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 Expense Claim 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 an Expense Claim Form for meals. Meals cannot be directly invoiced by the restaurant to the Commission.

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

## **6. Other Business Expenses**

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

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

(C) Board members, employees and committee members who travel 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 Chair, Vice-Chair and to employees who do not have a cell phone provided by the Commission or their respective municipality and who do not wish to subscribe to our Telus plan 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, theatre, 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 the 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 an Expense Claim Form**

(A) When making an expense claim, the Expense Claim 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. Request for reimbursement presented two months late may be refused.

(C) Board members and employees of the 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 the Commission's credit card, no reimbursement is required. If, however, the Commission's credit card isn't available, one claimant covers the cost of the 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) Board members and employees must ensure that all expenses claims made using an Expense Claim Form is properly coded.

## **9. Expenditure Advance**

(A) Members who cannot use the Commission's credit card may obtain advances when contemplating incurring an expense on behalf of the Commission outside of the region covering Moncton to Miramichi, NB. Requests for advances must be made using an Expense Claim 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 Expense Claim Form, which is normally presented within 30 days of the return to the Commission's office, must be accompanied by a personal cheque covering the difference. All cheques must be made payable to the 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. Commission's Credit Cards**

(A) A business credit card may be granted to the Executive Director and Director of Finance on authorization of the Board.

(B) It is strictly prohibited to use the Commission's credit card 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 custodian of the card, will pay the amount owing

(E) Should the business credit card, while in the possession of the Executive Director or the Director of Finance be lost or stolen, they 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.

## **Stipends**

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

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

The Vice-Chair and Board members will receive a stipend of \$175 for each regular and special board meeting they participate.

When an alternate member from the rural district or a deputy mayor is replacing their respective member, they will receive a stipend of \$175 for each meeting.

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

### **(B) Permanent or Ad hoc Committee Members**

A permanent or Ad hoc Committee member of the Commission will be paid as follows:

Committee chair, \$125

Committee member, \$100

Per meeting attended

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

A Board member, except for the Chair who participates in an activity for the Commission may claim a stipend of \$85 for a half-day session (less than 4 hours) or a stipend of \$175 for a full-day session (4 hours or more). This includes meetings with ministers, officials, participation in forums or training sessions, participation in conferences or any other meetings with groups or associations. The Chair is not eligible for this fee.

## **11. Examination and Approval of the Expense Claim Form**

(A) The Executive Director or Director of Finance who verifies an Expense Claim Form must

a) ensure that all the committed and claimed expenses are necessary, 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 have sufficient detailed information.

(B) The Executive Director or Director of Finance must sign the Expense Claim Form to certify that it has been examined and is authorized for reimbursement. The Director of Finance must sign the Expense Claim Form for the expenses of the Executive Director and vice versa.

(C) It is the Executive Director's or the Director of Finance's responsibility to ensure that the Expense Claim Forms are in conformity with the intentions of the Commission and that they are accompanied by the necessary receipts. Whenever they are not sure that the expense is in the best interest of the Commission, they must obtain the written opinion of the Chair and, if necessary, of the Board before expense reimbursement is affected.

## **12. 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 for their approval. The decision of the Board must be clearly noted in the Board minutes.

## **13. 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 November 16, 2023, and entered in effect the 1<sup>st</sup> of January 2024.**



**APPENDIX A**

**Maximum Meal Allowance Without Receipts**

<b>In New Brunswick</b>	<b>Outside of New Brunswick</b>
Breakfast - \$20.00  Lunch - \$25.00  Dinner - \$35.00	Breakfast - \$20.00  Lunch - \$35.00  Dinner - \$45.00
Full day (3 meals) - \$80.00	Full day (3 meals) - \$100.00