

 <b>Town of</b> <b>SALISBURY</b>	<b>POLICY</b>	<b>Department:</b> Administration
	<b>EXPENSE POLICY</b>	
<b>Effective Date:</b> February 13, 2023	<b>Last Reviewed Date:</b> February 14, 2023	

## 1. PURPOSE STATEMENT

The purpose of this policy is to outline the re-imbursement of all expenses, including but not limited to mileage, food expenses, and other incidentals, that are incurred while representing the municipality in addition to any ordinary salary and/or wage provided to an employee or elected official.

## 2. APPLICATION

This Policy applies to all municipal employees, including contracted employees, full-time, and part-time employees who are incurring expenses while carrying out duties or responsibilities in relation to their role(s) with the municipality. This also applies to all elected officials who are incurring expenses in conjunction with their responsibilities as a Councilor, Mayor, or Deputy Mayor of the Municipality.

## 3. DEFINITIONS

- **“Chief Administrative Officer”** means the head of the municipal administration. The individual is the only employee who reports directly to Council (“CAO”);
- **“Clerk/Treasurer”** means the employee appointed as the municipal Clerk, pursuant to section 74(1) of the Local Governance Act, SNB 2018, c.18.;
- **“Elected Officials”** includes the Mayor, Deputy Mayor, and Councillors for Salisbury;
- **“Maritime Provinces”** means New Brunswick, Nova Scotia, Prince Edward Island;
- **“Reasonable Allowance Rate”** is the per-kilometre rate determined by the Canada Revenue Agency for the purposes of re-imbursing mileage expenses for use of personal vehicles to carry-out professional duties.

## 4. EXPENSES INCURRED

### **Mileage**

Mileage must be submitted on the expense form include locations travelled to and kilometrage distance. Mileage is only payable for travel outside of the municipal boundaries and when using personal vehicles.

The municipal administration follows the National Joint Council (Government of Canada) Kilometric Rates for the Province of New Brunswick.

Vehicle repairs, tires, or other automobile expenses shall not be paid for the use of privately owned automobiles. These expenses are included in the mileage reimbursement rates. When two or more people share an automobile, only one person may claim reimbursement for mileage.

### **Food expenses**

Food expenses shall be re-imbursed on an individual basis as-incurred, with receipts. The maximum amount that can be claimed per meal is as follows:

- Breakfast: \$15.00
- Lunch: \$20.00
- Dinner: \$30.00

### **Hospitality**

It is acknowledged that from time-to-time Elected Officials and/or Administration may incur expenses when carrying out their duties for the purposes of hosting and/or hospitality. These expenses will be reimbursed provided the expenses are reasonable, in the best interest of the municipality and appropriately documented.

Expenses exceeding a total of \$50.00 for hospitality for Administration must be approved by the CAO, unless included in an operational budget item. Expenses for hospitality exceeding \$50.00 for an elected official must be approved prior to being incurred by the Mayor.

### **Accommodations**

Accommodation expenses are to be re-imbursed as incurred, with receipts. Administration and elected officials are permitted to use corporate purchasing cards to reserve accommodation in-lieu of using personal card(s). These must still be noted on any applicable expense form in the appropriate column.

## **Incidentals**

A maximum of \$10.00 per day can be claimed for incidentals while travelling on municipal business. This is only applicable to travel outside of municipal boundaries for events or duties that extend beyond the length of one full business day. Incidentals must be noted on the expense form in order to be re-imbursed.

## **Phone**

At the discretion of individual Councillors, monthly allowances to cover mobile phone plans can be expensed.

## **Other Expenses**

Other expenses are re-imbursed as incurred, with proper receipts. Only expenses related to municipal business and/or travel are eligible for re-imburement.

# **5. DOCUMENTATION AND APPROVALS**

## **Administration**

Administration is required to complete the expense form documenting all expenses incurred and receipts. The expense form is required to be authorized by the employee's supervisor.

## **Elected Officials**

Elected Officials are required to submit expense forms to the Clerk/Treasurer. For any travel that includes expenses for travel and/or accommodation outside of the Maritime Provinces, prior written approval is required from the Mayor. This approval must be provided to the Clerk/Treasurer upon submission of the expense form.

# **6. ELECTED OFFICIAL EXPENSES**

Expenses incurred by elected officials are published on an individual basis annually as part of the Annual Report. This publishes the expenses by category (mileage, accommodation, meals, incidentals, other) by Elected Official.

Administration is responsible for recommending any increases and/or decreases to the budget for Elected Official expenses annually during budget deliberations to ensure Elected Officials are capable of carrying out duties in which may incur expenses to better represent the municipality of Salisbury.