

NO: R109

COUNCIL DATE: May 16, 2016

REGULAR COUNCIL

TO: **Mayor & Council**

DATE: **April 29, 2016**

FROM: **General Manager, Finance & Technology**

FILE: **1800-00**

SUBJECT: **Expense Policy for Council Members**

RECOMMENDATION

The Finance & Technology Department recommends that Council approve the amendments to the “Expense Policy for Council Members”, as outlined in this Report.

INTENT

The purpose of this report is to seek the approval of Council to update the “Expense Policy for Council Members” who are required to travel on behalf of the City of Surrey.

BACKGROUND

Council adopted the “Expense Policy for Council Members” January 9, 1978. This Policy has been updated by Council several times since that time. The last amendment was adopted by Council July 27, 2009.

DISCUSSION

The proposed changes to the “Expense Policy for Council Members” are outlined below:

Section 1: Approvals Required

It is proposed that the Mayor’s pre-authorization limit be increased from \$700 to \$900 per event and that Councillor’s pre-authorization limit be increased from \$200 to \$450 per event before requiring a Council Resolution. It is further proposed that the pre-authorized annual amount for the Mayor be increased from \$10,500 to \$12,000 and that the pre-authorized annual amount for Councillors be increased from \$4,400 to \$6,000 before requiring a Council Resolution.

Section 3.5: Excursion Air Fares Requiring Extended Stay/Section 3.6 Class of Air Travel

These two sections have been amalgamated into one section. Excursion air fares requiring extended stay are no longer offered by airlines. Airlines currently offer a variety of choices of flight packages that include checked baggage and seat selection or alternatively they allow passengers to select and pay for only what they need. The proposed wording for this section has therefore, been significantly updated to reflect these changes. The details of the proposed update are as follows:

“The traveler must book a reasonable mode of air travel that may include the cost of the airfare, seat selection and checked bags. For flights exceeding nine hours, the traveler may book business class.”

Section 4.5: Full Day Per Diem Allowance for Overnight Travel (Receipts not Required)

It is proposed that the full day per diem allowance be increased from \$80 to \$90 Canadian, US or equivalent to \$90 US for other countries. It is expected that this amount be pro-rated to allow for meal costs not incurred by the traveller such as registration fees that include the cost of a meal, or late departure or early arrival before and after the required travel. The pro-rated allowance is proposed as follows:

	<u>No Receipts</u>	<u>With Receipts</u>
Breakfast	\$15.00	\$20.00
Lunch	20.00	25.00
Dinner	40.00	50.00
Incidentals	<u>15.00</u>	<u>20.00</u>
Total	<u>\$90.00</u>	<u>\$115.00</u>

Other minor wording changes have been made to improve clarity. Appendix “I” includes the proposed amended “Expense Policy for Council Members”. Appendix “II” includes the current Policy.

CONCLUSION

The Finance & Technology Department recommends that Council approve the amendments to the “Expense Policy for Council Members”, as outlined in this Report.

Vivienne Wilke, CPA, CGA
General Manager,
Finance & Technology

Attachments:

- Appendix “I” - Expense Policy for Council Members (Approved July 27, 2009)
- Appendix “II” – Proposed Expense Policy for Council Members



CITY POLICY

REFERENCE:

REGULAR COUNCIL MINUTES
27 JULY 2009

APPROVED BY: CITY COUNCIL

DATE: 27 July 2009 (RES.R09-1430 – R147)

HISTORY: 29 Nov 2004 (RES.R04-3237 - R281)
28 JAN 2002 (RES.R02-207 - R017)
9 JAN 1978; 28 JAN 1991;
4 FEB 1991; 27 FEB 1995

TITLE: EXPENSE POLICY FOR COUNCIL MEMBERS

SECTION 1: APPROVALS REQUIRED

- 1.1 Expenditures – Requiring / Not Requiring Council Resolution

SECTION 2: COSTS NOT ELIGIBLE FOR REIMBURSEMENT WITHOUT A COUNCIL RESOLUTION

- 2.1 Costs Not Eligible
- 2.2 General Manager, Finance May Approve Advances

SECTION 3: TRANSPORTATION

- 3.1 Means of Travel
- 3.2 Travel by Own Vehicle
- 3.3 Travel by City-Owned or City-Leased Vehicle
- 3.4 Travelling as a Group by Vehicle
- 3.5 Excursion Airfares Requiring an Extended Stay
- 3.6 Class of Air Travel
- 3.7 Air Porter, Taxi, and Parking
- 3.8 Rental Vehicles
- 3.9 Travel Insurance and Passports
- 3.10 Combining Business Travel with Personal Travel
- 3.11 Spousal or Partner Travel

* This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

SECTION 4: ACCOMMODATION, MISCELLANEOUS REIMBURSABLE EXPENSES, AND PER DIEM ALLOWANCE

- 4.1 Class of Accommodation
- 4.2 Telephone Calls and Miscellaneous Business Services and Supplies
- 4.3 Cleaning Expenses
- 4.4 Registration Fees and Business Meals
- 4.5 Full Day Per Diem Allowance for Overnight Travel
- 4.6 Prorated Per Diem Allowance
- 4.7 Expenses Covered by the Per Diem Allowance

SECTION 1: APPROVALS REQUIRED

1.1 Expenditures – Requiring / Not Requiring Council Resolution

		NO RESOLUTION REQUIRED	RESOLUTION REQUIRED
TRIPS/CONFERENCES/ SEMINARS/COURSES/ BUSINESS MEETINGS OUTSIDE SURREY.	Mayor	Pre-authorized to expend up to \$700 per event.	Over \$700 per event.
	Councillor	Each Councillor is pre-authorized to expend up to \$200 per event.	Over \$200 per event.
RECEIVE, ENTERTAIN OR HONOUR AT CITY EVENTS	Mayor	For attendance at events where all members of Council are invited	
	Councillor		
CELL PHONE USAGE	Councillor	Each Councillor is pre-authorized to expend for cell phone usage, as required for city responsibilities.	
ANNUAL AGGREGATE PRE-AUTHORIZED LIMITS	Mayor	Pre-authorized to spend a total maximum aggregate amount of \$10,500 per year for all of the above categories combined.	For each expenditure incurred once the total annual pre-authorized limit exceeds \$10,500 for all of the above categories combined.
	Councillor	Each Councillor is pre-authorized to spend a total maximum aggregate amount of \$4,400 per year for all of the above three categories combined.	For each expenditure incurred by an individual Councillor, once his/her total annual pre-authorized limit exceeds \$4,400 for all of the above three categories combined.

RES.R04-3237

* This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

SECTION 2: COSTS NOT ELIGIBLE FOR REIMBURSEMENT WITHOUT A COUNCIL RESOLUTION**2.1 Costs not Eligible**

- (i) Overnight accommodation costs within Surrey
- (ii) Traffic fines or parking tickets
- (iii) Vehicle repair, towing, or accident costs
- (iv) Child care, house-minding, or security costs
- (v) Substitute employee or worker costs
- (vi) Lost wages, income, or opportunity costs
- (vii) Transportation costs within Surrey, other than travel specifically outlined in Section 3.2
- (viii) Costs reimbursed by another organization or source
- (ix) Spousal or partner travel costs
- (x) Any expense claim which the General Manager, Finance determines to be in excess of expense policy limits or standards, to be lacking adequate documentation, or to be beyond the scope, spirit, or intent of the policy.

2.2 General Manager, Finance May Approve Advances

If, due to the inability to schedule a Council meeting within necessary time deadlines, a necessary Council resolution cannot be obtained, the General Manager, Finance may approve expense prepayments, payments, or reimbursements for a Council member, to be treated as an advance to the Council member. Should Council refuse to pass a resolution approving the attendance or expenses, then the Council member will be required to reimburse the City the amount of the advance.

SECTION 3: TRANSPORTATION**3.1 Means of Travel**

Travellers may choose their means of travel. All costs, including accommodations and per diems, must be reasonable in relation to the distance travelled and the means of travel. The total amount claimed may not exceed the total cost based on travel by air.

3.2 Travel by Own Vehicle

For the use of their personal vehicle for travel to and from meetings and events related to City business and subject to Section 3.1, Councillors may claim the City of Surrey per-kilometre vehicle reimbursement rate, which is based on the Canada Revenue Agency income tax regulations.

Road tolls and parking costs may also be claimed.

* This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

3.3 Travel by City-Owned or City-Leased Vehicle

Travellers authorized to travel outside of Surrey by City-owned or City-leased vehicle may, subject to Section 3.1, claim any actual out-of-pocket vehicle expenses incurred, including gas, oil, repair and towing costs, road tolls, and parking costs.

3.4 Travelling as a Group by Vehicle

If two or more travellers travel together in the same vehicle, only the traveller who incurs the expenses of operating the vehicle may claim the vehicle costs or the mileage allowance.

3.5 Excursion Air Fares Requiring an Extended Stay

Whenever possible, travellers are expected to book their business travel far enough in advance to take advantage of discounted rates. If an excursion fare requires the traveller to extend the trip, the traveller may claim additional per diem and hotel expenses, provided the additional cost is less than the fare savings. The basis for City air travel is a direct, return flight at the lowest available fare for the class permitted (see Section 3.6).

3.6 Class of Air Travel

- (i) When a less expensive excursion fare cannot be obtained, economy class is permitted.
- (ii) The cost differential in air fares between permitted classes may not be converted into a cash benefit for the traveller.
- (iii) Benefits from any promotional offers are to be passed on to the City whenever possible.

3.7 Air Porter, Taxi, and Parking

- (i) Air Porter or taxi fares to and from the airport/transportation terminal may be claimed.
- (ii) Travellers wishing to drive a vehicle to the transportation terminal and then park the vehicle for the duration of the trip may claim the cost of mileage and parking. These costs must be reasonable compared to the cost of taxi ground transportation from their home to the terminal, plus return.

* This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

3.8 Rental Vehicles

(i) Class of Vehicle

Compact, economical cars must be used unless 3 or more persons are travelling together, in which case a larger non-luxury vehicle will be permitted.

(ii) Insurance

It is the responsibility of the traveller to ensure that insurance coverage (limits and deductibles) is adequate. Contact the City of Surrey Risk Manager for advice.

3.9 Travel Insurance and Passports

(i) Cancellation Insurance

If air travel has been arranged based on a special fare, such as a "seat sale" fare, the traveller may claim the cost of cancellation insurance.

(ii) Medical Insurance and Vaccinations

For any travel outside of Canada, the traveller may claim the cost of additional medical insurance and the cost of vaccinations.

(iii) Passports

For any travel outside of North America, the traveller may claim the cost of obtaining a passport.

3.10 Combining Business Travel with Personal Travel

Travellers wishing to combine a business trip with personal travel may do so at their own expense. The traveller will be required to pay any additional living and accommodation expenses that are not associated with the business travel.

The City's portion of the air fare shall be the lower of:

- (i) the actual combined fare; or
- (ii) the cost of a direct, return flight to/from the business destination based on the lowest excursion or economy fare available on the date of booking.

* This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

3.11 Spousal or Partner Travel

- (i) Spousal or partner travel will not be paid by the City, unless the traveller is sight or physically handicapped and requires personal assistance to travel on City business. Prior approval of Council is required. The spouse or partner will be entitled to claim for the same expenses and allowances as the travelling companion.
- (ii) The City may prepay a registration fee or some other expense on behalf of a spouse or travel partner, provided that the City will be reimbursed for this expense within ten calendar days of return from travel. The spouse or travel partner must also reimburse the City for any non-attendance by the spouse or travel partner.

SECTION 4: ACCOMMODATION, MISCELLANEOUS REIMBURSABLE EXPENSES AND PER DIEM ALLOWANCE

4.1 Class of Accommodation

- (i) Whenever possible, accommodation cost should not exceed the cost of a standard room, double occupancy.
- (ii) Travellers should book reputable accommodation close to the business or conference location at the lowest rate available to the City.
- (iii) An allowance of \$50.00 per night may be claimed for private accommodation. This rate has been established to encourage this option which may prove more versatile and cost effective.

4.2 Telephone Calls and Miscellaneous Business Services and Supplies

Business telephone calls may be claimed provided the party called has been identified. Office services and supplies required to complete City business (including fax, courier, postage, and business machine rental) may be claimed.

4.3 Cleaning Expenses

Costs incurred for cleaning clothing during a trip may be claimed.

4.4 Registration Fees and Business Meals

- (i) Conference, convention, training, and course registration fees may be claimed.

* This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

- (ii) When no overnight travel is involved and it is not practical to obtain a receipt, a meal cost may be claimed based on the prorated per diem allowance amount (see Section 4.6).
- (iii) Business meal costs claimed using receipts may not exceed 125% of the total prorated per diem meal entitlement, and the claim may not include alcoholic beverages.
- (iv) When guests' meal costs are included in a business meal expense claim, the guests must be identified. The same limits and restrictions apply to guests' meal costs, but receipts may be averaged to determine a cost per person.

4.5 Full Day Per Diem Allowance for Overnight Travel (Receipts not Required)

<u>Within Canada</u>	<u>Within USA</u>	<u>Other Countries</u>
\$80.00	\$80.00 US	\$80.00 US or actual (receipts required)

4.6 Prorated Per Diem Allowance

- (i) For prorating the per diem, the following breakdown applies:

	<u>No Receipts</u>	<u>With Receipts</u>
Breakfast	\$12.00	\$14.00
Lunch	15.00	19.00
Dinner	35.00	44.00
Incidentals	<u>18.00</u>	<u>18.00</u>
Total	<u>\$80.00</u>	<u>\$95.00</u>

4.7 Expenses Covered by the Full Day Per Diem Allowance

- (i) Meals, beverages, gratuities, and taxes
- (ii) Taxi (other than to/from transportation terminals, or conference/business centres)
- (iii) Parking (other than at transportation terminals, conference/business centres, or accommodation site)
- (iv) Telephone (other than City business calls)
- (v) Nominal promotion and other business related expenses

* This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

- (vi) Incidental expenditures for which a receipt would not normally be obtained
- (vii) All personal supplies

* This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.



CITY POLICY

NO. D-15

REFERENCE:

REGULAR COUNCIL MINUTES
27 JULY 2009

APPROVED BY: CITY COUNCIL

DATE:

HISTORY: 27 July 2009 (RES.R09-1430 – R147)
29 Nov 2004 (RES.R04-3237 - R281)
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- 3.7 Rental Vehicles
- 3.8 Travel Insurance and Passports
- 3.9 Combining Business Travel with Personal Travel
- 3.10 Spousal or Partner Travel

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- 4.7 Expenses Covered by the Per Diem Allowance

SECTION 1: APPROVALS REQUIRED

1.1 Expenditures – Requiring / Not Requiring Council Resolution

		NO RESOLUTION REQUIRED	RESOLUTION REQUIRED
TRIPS/CONFERENCES/ SEMINARS/COURSES/ BUSINESS MEETINGS OUTSIDE SURREY.	Mayor	Pre-authorized to expend up to \$900 per event.	Over \$900 per event.
	Councillor	Each Councillor is pre-authorized to expend up to \$450 per event.	Over \$450 per event.
RECEIVE, ENTERTAIN OR HONOUR AT CITY EVENTS	Mayor	For attendance at events where all members of Council are invited	
	Councillor		
ANNUAL AGGREGATE PRE-AUTHORIZED LIMITS	Mayor	Pre-authorized to spend a total maximum aggregate amount of \$12,000 per year for all of the above categories combined.	For each expenditure incurred once the total annual pre-authorized limit exceeds \$12,000 for all of the above categories combined.
	Councillor	Each Councillor is pre-authorized to spend a total maximum aggregate amount of \$6,000 per year for all of the above three categories combined.	For each expenditure incurred by an individual Councillor, once his/her total annual pre-authorized limit exceeds \$6,000 for all of the above three categories combined.
TRAVEL BY INDIVIDUAL ON BEHALF OF COUNCIL	Others		Yes

* This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

SECTION 2: COSTS NOT ELIGIBLE FOR REIMBURSEMENT WITHOUT A COUNCIL RESOLUTION

2.1 Costs not Eligible

- (i) Overnight accommodation costs within Surrey
- (ii) Traffic fines or parking tickets
- (iii) Vehicle repair, towing, or accident costs
- (iv) Child care, house-minding, or security costs
- (v) Lost wages, income, or opportunity costs
- (vi) Transportation costs within Surrey, other than travel specifically outlined in Section 3.2
- (vii) Costs reimbursed by another organization or source
- (viii) Spousal or partner travel costs
- (ix) Any expense claim which the General Manager, Finance & Technology determines to be in excess of expense policy limits or standards, to be lacking adequate documentation, or to be beyond the scope, spirit, or intent of the policy.

2.2 General Manager, Finance May Approve Advances

If, due to the inability to schedule a Council meeting within necessary time deadlines, a necessary Council resolution cannot be obtained, the General Manager, Finance may approve expense prepayments, payments, or reimbursements for a Council member, to be treated as an advance to the Council member. Should Council refuse to pass a resolution approving the attendance or expenses, then the Council member will be required to reimburse the City the amount of the advance.

SECTION 3: TRANSPORTATION

3.1 Means of Travel

Travellers may choose their means of travel. All costs, including accommodations and per diems, must be reasonable in relation to the distance travelled and the means of travel. The total amount claimed may not exceed the total cost based on travel by air.

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3.2 Travel by Own Vehicle

For the use of their personal vehicle for travel to and from meetings and events related to City business and subject to Section 3.1, Councillors may claim the City of Surrey per-kilometre vehicle reimbursement rate, which is based on the Canada Revenue Agency income tax regulations.

Road tolls and parking costs may also be claimed.

3.3 Travel by City-Owned or City-Leased Vehicle

Travellers authorized to travel outside of Surrey by City-owned or City-leased vehicle may, subject to Section 3.1, claim any actual out-of-pocket vehicle expenses incurred, including gas, oil, repair and towing costs, road tolls, and parking costs.

3.4 Travelling as a Group by Vehicle

If two or more travellers travel together in the same vehicle, only the traveller who incurs the expenses of operating the vehicle may claim the vehicle costs or the mileage allowance.

3.5 Class of Air Travel

- (i) The traveller must book a reasonable mode of air travel that can include the cost of the airfare, seat selection and checked bags.
- (ii) For flights exceeding nine hours, the traveller may book business class.
- (iii) Benefits from any promotional offers are to be passed on to the City whenever possible.

3.6 Air Porter, Taxi, and Parking

- (i) Air Porter or taxi fares to and from the airport/transportation terminal may be claimed.
- (ii) Travellers wishing to drive a vehicle to the transportation terminal and then park the vehicle for the duration of the trip may claim the cost of mileage and parking. These costs must be reasonable compared to the cost of taxi ground transportation from their home to the terminal, plus return.

* This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

3.7 Rental Vehicles

(i) Class of Vehicle

Compact, economical cars must be used unless 3 or more persons are travelling together, in which case a larger mid-size vehicle will be permitted.

(ii) Insurance

It is the responsibility of the traveller to ensure that insurance coverage (limits and deductibles) is adequate. Contact the City of Surrey Risk Manager for advice.

3.8 Travel Insurance and Passports

(i) Cancellation Insurance

The City does not reimburse for cancellation insurance.

(ii) Medical Insurance and Vaccinations

For any travel outside of Canada, the traveller may claim the cost of additional medical insurance and the cost of vaccinations.

(iii) Passports

For any travel outside of North America, the traveller may claim the cost of obtaining a passport.

3.9 Combining Business Travel with Personal Travel

Travellers wishing to combine a business trip with personal travel may do so at their own expense. The traveller will be required to pay any additional living and accommodation expenses that are not associated with the business travel.

The City's portion of the air fare shall be the lower of:

- (i) the actual combined fare; or
- (ii) the cost of a direct, return flight to/from the business destination based on the lowest fare available on the date of booking that includes seat selection and one checked bag.

* This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

3.10 Spousal or Partner Travel

- (i) Spousal or partner travel will not be paid by the City, unless the traveller is sight or physically handicapped and requires personal assistance to travel on City business. Prior approval of Council is required. The spouse or partner will be entitled to claim for the same expenses and allowances as the travelling companion.
- (ii) The City may prepay a registration fee or some other expense on behalf of a spouse or travel partner, provided that the City will be reimbursed for this expense within ten calendar days of return from travel. The spouse or travel partner must also reimburse the City for any non-attendance by the spouse or travel partner.

SECTION 4: ACCOMMODATION, MISCELLANEOUS REIMBURSABLE EXPENSES AND PER DIEM ALLOWANCE

4.1 Class of Accommodation

- (i) Whenever possible, accommodation cost should not exceed the cost of a standard room, double occupancy.
- (ii) Travellers should book reputable accommodation close to the business or conference location at the lowest rate available to the City.
- (iii) An allowance of \$50.00 per night may be claimed for private accommodation. This rate has been established to encourage this option which may prove more versatile and cost effective.

4.2 Telephone Calls and Miscellaneous Business Services and Supplies

Business telephone calls may be claimed provided the party called has been identified. Office services and supplies required to complete City business (including fax, wifi, courier, postage, and business machine rental) may be claimed.

4.3 Cleaning Expenses

Costs incurred for cleaning clothing during a trip may be claimed.

4.4 Registration Fees and Business Meals

- (i) Conference, convention, training, and course registration fees may be claimed.

* This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

- (ii) When no overnight travel is involved and it is not practical to obtain a receipt, a meal cost may be claimed based on the prorated per diem allowance amount (see Section 4.6).
- (iii) Business meal costs claimed using receipts may not exceed 125% of the total prorated per diem meal entitlement, and the claim **may not include alcoholic beverages**.
- (iv) When guests' meal costs are included in a business meal expense claim, the guests must be identified. The same limits and restrictions apply to guests' meal costs, but receipts may be averaged to determine a cost per person.

4.5 Full Day Per Diem Allowance for Overnight Travel (Receipts not Required)

<u>Within Canada</u>	<u>Within USA</u>	<u>Other Countries</u>
\$90.00	\$90.00 US	Equivalent to \$90.00 US (receipts required)

4.6 Partial Day Per Diem Allowance

- (i) For prorating the per diem, the following breakdown applies:

	<u>No Receipts</u>	<u>With Receipts</u>
Breakfast	\$15.00	\$20.00
Lunch	20.00	25.00
Dinner	40.00	50.00
Incidentals	<u>15.00</u>	<u>20.00</u>
Total	<u>\$90.00</u>	<u>\$115.00</u>

4.7 Expenses Covered by the Full Day Per Diem Allowance

- (i) Meals, beverages, gratuities, and taxes (Note: Gratuities are not to exceed 15%).
- (ii) Taxi (other than to/from transportation terminals, or conference/business centres as these expenses are covered under Section 3.6).
- (iii) Parking (other than at transportation terminals, conference/business centres, or accommodation site as these expenses are covered under Section 3.6).

* This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

- (iv) Telephone (other than City business calls).
- (v) Nominal promotion and other business related expenses.
- (vi) Incidental expenditures for which a receipt would not normally be obtained.
- (vii) All personal supplies.

* This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.