

Expense Policies

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Overview

- Purpose
- Key elements
- Comparisons

Purpose

- Expenses incurred on behalf of the municipality, not covered in compensation or other ways, are appropriately reimbursed
 - Same rules apply to everyone on Council, could be reason to have separate policy for staff, Mayor/Warden, as determined by Council
 - Expenses are reasonable, based on normal experiences with such costs
 - Those filing for expenses accountable for what they are filing for.

Approval Processes

- The policy should identify the approval process, and the role of Council, CAO in that process
- For overnight trips, many organizations require pre-approval
- Separate approvals may be required for out of province or out of country trips

Items typically addressed in a travel policy

- Mileage, parking, tolls
- Accommodations
- Meals
- Incidentals
- Professional development/conference fees
- Alcohol
- Spousal expenses associated with councillor activities

Mileage

- Intended to recognize wear and tear on vehicle and fuel costs
- Provincial mileage rate: .4231
- Federal mileage rate: .50 in NS
- Examples of municipal mileage rates
 - Mid point between provincial and municipal
 - Ranges from .30c - .46c / km
- Proof of mileage incurred

Accommodation

- Maximum amount, exceptions where hotel costs might be higher
- Provincial: government negotiated rate
- Federal: government negotiated rate
- Municipal examples
 - UNSM \$163
- Documentation: receipts
- Allowance if stay at private residence

Meals

- Intended to cover situations where meals are not provided, outside of normal work expectations
- Can set a maximum allowance for each meal or for a day or require receipts
- Provincial: B \$8/ L \$15.00/ D \$20.00
- Federal: B \$17/L \$17.25/ D \$45.55
- Municipal examples
 - Breakfast : \$10 - \$15
 - Lunch: \$15 - \$20
 - Dinner: \$20 - \$27

Incidentals

- Intended to cover out of pocket expenses incurred during overnight travel such as dry cleaning, forgotten tooth brush, long distance calls home
- Provincial: \$5
- Federal: \$17
- Examples of municipalities \$10
- Proof: generally not required, as minor

Professional Development

- Encouraged, so intended to cover costs of registrations, learning materials
- Can include conferences/workshops
- Can distinguish between out of province/country
- Approval processes need to be established
- Proof: receipts, sometimes proof of successful completion of the course/program

Alcohol

- Need to determine if alcohol is acceptable, and if so, when and to what extent
- Some policies, alcohol for an individual is never acceptable
- Some allow it for purposes of hospitality, promotion of community to businesses, dignitaries, guests of the municipalities
- Could have separate hospitality policy

Spousal Expenses

- Not allowed travel policies at the federal or provincial level
- Hospitality policy?

Other expenses that may be captured

- Taxis
- Parking, meters or garage/lot
- Tolls
- Laundry
- hospitality

Summary

- Variation recognizes individual organization values, priorities and culture
- Culture of entitlement is not the norm
- Need to always recognize taxpayers money