

	<i>Council Business Expense and Conference Policy</i>	
	Policy Category:	
	Policy No.:	Implementing Procedure No.:
Approving Authority: Council	Effective Date:	
Approved or Last Reviewed Date:	Next Review Year: 2015	
Area(s) this policy applies to: Members of Council	Owner Department: Financial Services/ Legislative Services	
Related Policies: <ul style="list-style-type: none"> • Expenditure Control Policy • Corporate Procurement Card Policy 		

Note: Questions about this policy should be directed to the Owner Department.

1. Purpose Statement *(Outline why the organization is issuing the policy and its desired effect or outcome of the policy)*

The purpose of this policy is to provide direction to Members of Council on allowable business and conference related expenses including the forms, documentation and approvals required for reimbursement.

2. Applicability and Scope Statement *(Who and what this policy applies to and/or affects)*

This Policy applies to discretionary & corporate expenses incurred by Members of Council for the following business related expenditures:

- 1 General Rules
- 2 Automobile/Mileage reimbursement
- 3 Condolences
- 4 Smart Phones
- 5 Promotion & Advertising
- 6 Meal Expenses
- 7 Membership and Association fees
- 8 Seminars, Conferences & Business travel
- 9 Ward Councillors' Newsletters
- 10 Use of Corporate Resources for Election Purposes



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3. Background *(Indicate any reasons, history, and intent that led to the creation of the policy)*

To provide information required by Members of Council and Staff to comply with the requirements of the Municipal Act, S.O. 2001, c.25, Section 284, "The treasurer of a municipality shall in each year on or before March 31 provide to the Council of the municipality an itemized statement on remuneration and expenses paid in the previous year..."

4. Definitions *(If applicable, define any terminology or interpret meanings of a general term)*

"Cheque Requisition" means a form requesting a cheque be prepared for payment of non-invoice related transactions (e.g., seminar, conference, and membership);

"City" means the Corporation of the City of Markham;

"Corporate Expense" means expenses charged to a corporate budget;

"Direct Donation" means a financial contribution to an organization or person with no product or service provided in return.

"Discretionary Expense" means expenses charged to a Member of Council's discretionary budget;

"Expense Form" means the corporate form used to submit expenses incurred by Member of Council;

"Members of Council" means the Council of the Corporation of the City of Markham;

"Treasurer" means the Council appointed Treasurer of the Corporation of the City of Markham.

Policy Statements *(Detail the specific regulations, requirements, or modifications to organizational behaviour to be addressed by this policy)*

1. GENERAL RULES

1.1 PERMITTED EXPENDITURES

The City shall only reimburse business related expenditures to the maximum amount approved by Council and all expenditures are considered discretionary expenses unless otherwise stated. Business related expenditures are subject to approvals in the City's Expenditure Control Policy and Corporate Procurement Card Policy.

1.2 INELIGIBLE EXPENDITURES

The following expenses will not be reimbursed:

- (i) Expenses incurred by a spouse or companion unless Council approval has been obtained in advance through the budget process or by separate report to Council.
- (ii) **Alcoholic beverages.**
- (iii) **Direct donations to individuals, political, charitable, religious and community organizations.**
- (iv) Any other expenses which are personal in nature.



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1.3 ADVANCES

Requests for advances should be submitted to Accounts Payable on an approved Travel Authorization Form. The reimbursement request must be reduced by the full amount of the advance or, where there are funds remaining, the balance owing to the City must be remitted by the end of the month following travel.

1.4 CORPORATE CREDIT CARDS

Corporate Credit Cards provided to Members of Council are the preferred method of payment for expenses related to City business only and should be used where possible. Personal expenses shall not be put on the Corporate Credit Cards.

1.5 REIMBURSEMENT/PAYMENT PROCESSING

1.5.1 Deadlines for completed and authorized Expense Form submissions to Accounts Payable are:

- (i) Corporate Credit Cards – within 10 days of receipt of statement
- (ii) Conference expenses including advances – the end of the month following travel
- (iii) Expense Forms – the 15th of the following month

Adherence to the above deadlines is critical to ensuring the accuracy of the monthly Council expense reports posted on the City website by the 15th business day of the following month. (excluding the year-end report) Year-end deadlines for the submission of business expenses are communicated annually in the Accounts Payable Year-End schedule.

1.5.2 The following documentation must be included with the Expense Form, where applicable:

- (i) receipt
- (ii) date and location, destination, actual kilometres
- (iii) names of all those for whom the expenditure applied (except confidential business meetings)
- (iv) nature of the expenditure

1.5.3 Inspections for Compliance

The Financial Services Department will conduct audits of Expense Forms on an as required basis to ensure compliance.

2 AUTOMOBILE /MILEAGE REIMBURSEMENT

Members of Council incurring travel expenses associated with the use of personal vehicles, while on City business, will be reimbursed for these expenses on a per kilometre basis. (rate established by Human Resources)

2.1 INSURANCE

It is the responsibility of the Member of Council who uses a personal vehicle for City business to carry a minimum of one million dollars (\$1,000,000) of public liability and property damage insurance.



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2.2 PARKING EXPENDITURES

Members of Council incurring parking expenditures, while on City business, will be reimbursed for these expenses if appropriate documentation (i.e. a parking receipt) is submitted.

2.3 REIMBURSEMENT REQUIREMENTS

- 2.4.1 In situations where two (2) or more Member of Council must travel to the same off-site location either for work or for seminars and conferences, where possible, that only one vehicle be used.
- 2.4.2 Mileage between various City locations will be reimbursed as per the standard mileage matrix prepared by the Fleet Department.
- 2.4.3 Where the destination is not included in the standard mileage matrix, Members of Council should use a web based program to calculate mileage.
- 2.4.4 The rate of mileage compensation will be based on the rate as established by Human Resources.
- 2.4.5 Each Councillor is responsible for costs incurred in travelling to and from the normal work place for the first time each day. Subsequent trips to attend Council and/or business meetings are considered business mileage.

2.4 HIGHWAY 407 TOLL CHARGES

All charges for Highway 407 are reimbursable for trips made for business purposes.

3 CONDOLENCES

Expressions of condolence made by any Member of Council will be reimbursed when appropriate documentation (i.e. receipt) is submitted.

4 SMART PHONES

- 4.1 Corporate smart phone expenses are considered a corporate expense and will not be charged to the individual Member of Council's discretionary budgets.
 - 4.2 Members of Council planning an out-of-province and/or out-of-country business travels are required to contact ITS Service Desk to determine the appropriate voice and data roaming plan.
 - 4.3 Members of Council with personal smart phone account/plans will be reimbursed in an amount equivalent to the corporate plan and any additional costs will become a discretionary expense.
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5 PROMOTION & ADVERTISING

The City reimburses the Members of Council for the following communication & advertising expenses:

5.1 Newspaper notices or advertisements.

5.2 Websites - Costs associated with development, licensing and maintenance and support of an elected official's external website in order to carry out his or her duties of office are eligible for reimbursement. The City provides maintenance and support for the elected official's City website.

5.3 Tickets to community events.

5.4 Expenses associated with the support of community events, however direct donations to individuals, political, charitable, religious and community organizations are ineligible and will not be reimbursed.

6 MEAL/MEETING EXPENSES

The City will provide reimbursement to Members of Council for the actual cost of meals required while on City business.

6.1 Reasonable meal expenses may be claimed when the purpose of the meeting is related to the business of the municipality and is documented accordingly along with the names of all those in attendance.

6.2 Facility room rental costs when the purpose of the meeting is related to the business of the municipality.

Alcoholic beverages are not eligible for reimbursement.

7 MEMBERSHIP AND ASSOCIATION FEES

7.1 The City will provide reimbursement of membership and association fees for those organizations and professional associations relevant to the Member of Council's job duties.

8 SEMINARS, CONFERENCES & BUSINESS TRAVEL

The City will provide reimbursement for the attendance of Members of Council at conferences, seminars, and for other business travel deemed to be in the best interests of the Corporation.

8.1 ATTENDANCE AUTHORIZATION

Council must approve the attendance for any member of Council at any conference or seminar and for other business travel requiring overnight accommodation prior to the conference.

8.2 REGISTRATION

A Cheque Requisition must be completed and forwarded to Accounts Payable for payment. All relevant back-up documentation (conference registration or invoice) to support the payment must be included. Advance discounts should be realized where possible.



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8.3 TRANSPORTATION

8.3.1 Ground Travel

- 8.3.1.1 All provisions outlined in section 2 are applicable.
- 8.3.1.2 Shared transportation is encouraged when appropriate.
- 8.3.1.3 Ground travel should be used where appropriate.
- 8.3.1.4 Car rental, including gas purchases, instead of public transportation or taxis may be claimed providing it is more economical.

8.3.2 Air Travel

- 8.3.2.1 Economy airfare including all applicable taxes, surcharges and cancellation insurance will be reimbursed. Members of Council are encouraged to obtain the best possible pricing.
- 8.3.2.2 Compensation will be provided for transfer fees to and from transportation terminals at points of departure and arrival by the most economically feasible method, including parking fees.

Unless exceptional circumstances apply, the charges for the use of a personal automobile shall not exceed the equivalent cost of economy airfare. Quotes must be submitted to Accounts Payable for comparison of airfare at the time of expense reimbursement.

8.4 ACCOMMODATION

Where overnight accommodation is required are allowable as follows:

- 8.4.1 The actual cost of a single occupancy room will be allowed provided such cost does not exceed the "Government Rate" when available. Up charges for additional individuals are considered personal expenses and will not be reimbursed.
- 8.4.2 Receipts are required in support of all such expenses and must show the place, date and number of days and the rate per day for single occupancy.

8.5 CONFERENCE MEAL EXPENDITURES

8.5.1 Reasonable personal meal expenses can be claimed where overnight stays are required, to cover the costs of meals and gratuities.

8.5.2 Alcoholic beverages are not eligible for reimbursement.

8.5.3 The allowable amount will be in Canadian funds for domestic travel and in U.S. funds for international travel.

8.6 NON-ALLOWABLE ITEMS

The following expenses will not be reimbursed:

- 8.6.1 Claims for loss of personal effects; luggage, clothing and other personal equipment
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8.6.2 Claims for medical and hospital treatment not covered by the City benefit plan, **unless medically necessary**

8.6.3 Calls of a personal nature, with the exception of reasonable calls to family

8.6.4 In Suite Services – such as movies and **alcoholic beverages**

8.7 ATTENDANCE AT CONFERENCES AND CHARITABLE FUNCTIONS

8.7.1 The costs associated with Members of Council attending the annual AMO and FCM conferences are considered a corporate expense.

8.7.2 Any costs associated with a Councillor attending a conference or charitable function as a representative of the City (as approved by Council resolution) is considered a corporate expense. Any costs associated with a Councillor attending a conference or charitable function not approved by Council, will be funded from the Member of Council's discretionary budget.



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9 WARD COUNCILLORS' NEWSLETTERS

9.1 GENERAL PROVISION

Ward Councillors will be entitled to printing and delivery services for two (2) newsletters annually under the following criteria (the costs associated to these newsletters are considered a corporate expense and as such will not be charged to the Councillor's individual discretionary budget):

9.1.1 Newsletters using any City logo will abide by the City's graphic standards;

9.1.2 Standard newsletters can be printed on:

9.1.2.1 8 ½" x 11" paper, double-sided, folded in half to a final mailing size of 8.5" x 5.5"; or,

9.1.2.2 11" x 17" paper, double-sided, folded in half, and folded in half again to a final mailing size of 8.5" x 5.5";

9.1.3 Ward Councillors will be responsible for the preparation and layout of all newsletter content.

9.1.4 The volume of standard newsletters printed will be equal to the number of households and/or businesses in the ward, plus an additional amount for the Councillors personal use. The volume of newsletters printed for the Councillors personal use will not exceed 350 copies, or 2% of the number of newsletters printed for distribution, whichever is less;

9.1.5 Newsletters will be delivered to households and/or businesses by the most economical means available, as determined by the City Clerk;

9.1.6 Standard costs for the printing and delivery of newsletters will be charged to Clerk's Cost Centre (not the Councillor's discretionary cost centre). Any costs for supplies or services that are not included in the standard newsletter costs will be charged to the Councillor's discretionary cost centre. Only minor design adjustments of newsletters are included in the standard costs. Costs for major design work, including but not limited to design layout, photo correction, or any costs to prepare and layout newsletter content are the responsibility of the Councillor;

9.1.7 The choice of service supplier for the production and delivery of standard newsletters will be determined by the City;

9.1.8 The production and delivery of newsletters will generally take 3 weeks from the date the Councillor submits the completed newsletter for production;

9.1.9 No newsletters will be produced or delivered after April 30 in any election year. Members of Council producing a newsletter in an election year will endeavour to have the newsletter ready for production by April 1 of that year.

Any additional Ward Councillor newsletters will be expensed to the individual Councillor's dictionary budget.



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10 USE OF CORPORATE RESOURCES FOR ELECTION PURPOSES

10.1 GENERAL PROVISION

The purpose of this policy is to clarify that members of Council are required to follow the provisions of the *Municipal Elections Act, 1996* as it pertains to expenses; and that,

- 10.1.1 No member shall use the facilities, equipment, supplies, services, staff or other resources of the municipality (including Councillor Newsletters and Councillor Budgets) for any election campaign or campaign-related activities.
- 10.1.2 No member shall undertake any campaign-related activities on any municipal property during regular working hours.
- 10.1.3 No member shall use the services of any persons during hours in which those persons receive any compensation from the municipality.

10.2 APPLICATION

This policy is applicable to all Members of Council.

10.3 SPECIFIC POLICY

That, in accordance with the provisions of the *Municipal Elections Act, 1996*:

- 10.3.1 Corporate resources and funding may not be used for any election-related purposes;
- 10.3.2 Staff may not canvass or actively work in support of a municipal candidate during normal working hours unless they are on a leave of absence without pay, lieu time, float day, or vacation leave;
- 10.3.3 Members of Council may not display any election-related materials or distribute any election-related material in any municipally-provided facilities. Members may use community centres, libraries or the theatre, provided the application process for use of the facility is followed, including payment of the required fee. No election related material, distribution of elected related material, election campaigning or canvassing is permitted at the Civic Centre;
- 10.3.4 The budgets for Members of Council for the period January 1 to Election Day in a municipal election year be restricted to 11/12ths of the approved annual budget amount with the provision that subsequent to election day:
 - 10.3.4.1 New Members of Council be allocated a budget equal to 1/12th of the approved budget amount for the month of December; and
 - 10.3.4.2 Re-elected Members of Council have available to them the balance of funds remaining as of Election Day;



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10.3.5 The following be discontinued for Members of Council, on April 30 in each election year:

10.3.5.1 All printing, high speed photocopying and distribution, including printing and general distribution of ward-wide notices, unless authorized by Council resolution ;

10.3.5.2 Production or distribution of Newsletters

10.3.6 The following be discontinued for Members of Council on June 30th:

10.3.6.1 All forms of advertising, including in municipal publications;

10.3.7 The following be discontinued for Members of Council from July 30th in a municipal election year to Election Day;

10.3.7.1 Disbursement of Notices for the Opening of Parks, Open Spaces and Facilities.

10.3.8 The following be discontinued for Members of Council from the day prior to Nomination Day in a municipal election year to Election Day:

10.3.8.1 The ordering of office furniture and furnishings, except those of an emergency nature;

10.3.8.2 movement of furniture and furnishings; and

10.3.8.3 The ordering of stationery.

10.3.9 Members of Council may not:

10.3.9.1 Print or distribute any material paid by municipal funds that illustrates that a Member of Council or any other individual is registered in any election or where they will be running for office;

10.3.9.2 Profile (name or photograph), or make reference to, in any material paid by municipal funds, any individual who is registered as a candidate in any election, including the Member;

10.3.9.3 Print or distribute any material using municipal funds that makes reference to, or contains the names or photographs, or identifies registered candidates for municipal elections; and that minutes of municipal Council and Committee meetings be exempt from this policy;

10.3.9.4 Use the City's voice mail system to record election-related messages;

10.3.10 Websites or domain names that are funded by the municipality may not include any election-related campaign material;

10.3.11 Links, on any websites or domain names that are funded by the municipality, to any personal or election website, or social media site, will be removed after a Member has filed his or her nomination papers;

10.3.12 Cell phones and PDA's that are funded by the City may not be used for any election-related campaign purpose, unless the City is reimbursed; and,

10.3.13 The above rules also apply to an acclaimed member or a member not seeking re-election.



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10.4 LIMITATION

Nothing in this policy shall preclude a Member of Council from performing their job as a Councillor, nor inhibit them from representing the interests of the constituents who elected them.

11 Roles and Responsibilities *(Outline roles and responsibilities of those involved in the implementation of the policy)*

- Councillors are responsible to ensure their adherence to the requirements of this Policy.
 - Financial Services will be responsible for implementation and adherence of this policy.
 - Financial Services will be responsible for updating this policy and auditing the adherence of this policy.
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