



C 2  
Communication

Council Expenditure & Code of  
Conduct Review Task Force

February 12/16

Item- 1

# **Comparable Policies from Comparator Municipalities**

**Presented to Council Expenditure and Code of Conduct  
Review Task Force**

**February 12, 2016**

## **Comparable Policies from Comparator Municipalities**

### **Index Listing**

- 1 City of Vaughan Policy**
- 2 Town of Aurora Policy**
- 3 Town of Richmond Hill Policy &  
Town of Richmond Hill Procedure**
- 4 City of London Policy**
- 5 Town of Caledon Policy**
- 6 City of Barrie Policy**
- 7 City of Brampton Policy**
- 8 Town of Newmarket Policy**
- 9 City of Mississauga Policy**
- 10 City of Markham Policy &  
City of Markham Code of Conduct**
- 11 City of Toronto Policy**

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

## **CITY OF VAUGHAN**

### **COUNCIL MEMBER EXPENSE POLICY**

October

(Note: This policy replaces Policy No. 01.36)

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Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

## INDEX

SECTION	PAGE
1.0 Purpose	3
2.0 General Terms and Definitions	3 - 4
3.0 Guiding Principles	4
4.0 Roles and Responsibilities	4
5.0 Use of Corporate Credit Card	6
6.0 Corporate Resources Available/Allocated to Councillors	7
7.0 Sign-off Process	7
8.0 Supporting Documentation Requirements	7
9.0 Business Related Expenses	8
9.1 Advertising (Council Member Budget) (1)	8
9.2 Advertising (Council Corporate Budget) (2)	8
9.3 Books, Magazines, Newspapers, Periodicals	9
9.4 Business Appreciation Expense	9
9.5 Hospitality Expense	10
9.6 Business Meeting Expense, (Council Member Budget) (1)	11
9.7 Business Meeting Expense, (Council Corporate Budget) (2)	11
9.8 Cable Television	12
9.9 Community Expense (Donations to Community Groups)	12
9.10 Community Expense (Event-Tickets/Participation fee/Benefit provided)	13
9.11 Community Expense (Gifts and Promotion) (1)	13
9.12 Community Expense (Gifts and Promotion) (2)	14
9.13 Community Expense (Hosting Events by Council Member)	14
9.14 Memberships (Council Member Budget) (1)	15
9.15 Memberships (Council Corporate Budget) (2)	15
9.16 Newsletters, Flyers, Photocopying and Postage	15
9.17 Office Decoration and Maintenance	16
9.18 Office Furniture (Council Member Budget) (1)	17
9.19 Office Furniture (Council Corporate Budget) (2)	17
9.20 Photographic Supplies & Services	17
9.21 Spousal/Companion Expenses (Council Member Budget)	18
9.22 Spousal Expenses (Council Corporate Budget)	18
9.23 Staff – Salary and Benefits Overage	18
9.24 Stationery – Office Supplies, Printing Services	18
9.25 Technology Suite (Council Member Budget) (1)	19
9.26 Technology Suite (Council Corporate Budget) (2)	21
9.27 Training (Council Member Budget) (1)	22
9.28 Training (Council Corporate Budget) (2)	22
9.29 Transportation, Mileage, Parking	22
9.30 Transportation Highway Tolls	25
9.31 Travel: Conferences, Seminars and Business Trips	25
9.32 Websites	29
10.0 Election Year Expenses	29-32

Council Approval: 2010/03/09  
 Report No/Item: 9/26  
 Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
 Report No/Item: 17/6

Policy No:	CL – 012
Department:	COUNCIL
Subject:	COUNCIL MEMBER EXPENSE POLICY

## 1.0 **PURPOSE**

This policy guides the expenditures that support Councillors in performing their diverse roles and in representing their constituents. The approved Councillor budgets allow Councillors to:

- Administer their offices
- Represent the City at functions or events

This policy is intended to:

- Provide Councillors with the ability to allocate resources in the most efficient way to meet their own particular requirement.
- Identify the process that Councillors and their staff use to administer their budgets.
- Recognize Councillors' accountability for managing City resources allocated to them.
- Provide specific and clear direction regarding diverse expenses, clarifying what expenses are "eligible", "ineligible" along with some narrative.

## 2.0 **GENERAL TERMS AND DEFINITIONS**

### 2.1. **Business Related Expenses**

- Business expenses are incurred in the interest of the City for the advancement of the City.
- Business expenses support the attainment of the City's approved goals and objectives.
- The City will only pay for business expenses incurred in furthering the interest of the City.
- A business expense is incurred for the City's benefit and not for a personal benefit.
- Business expenses are subject to the normal approvals that are contemplated in the City's Purchasing Policies and other policies and are permissible expenditures.
- Business expenses are eligible for reimbursement; personal expenses are not.
- Council approval is required for a Council Member(s) to represent ***all Members of Council*** in an official capacity at an event or function and the expense is a business expense chargeable to Council Corporate Budget.
- Without Council approval, the Council Member is not representing ***all Members of Council*** in an official capacity at an event or function. He/she is therefore representing his/her ward or the Region and then it is a business expense and would be charged to the Council Member Budget.
- Council approval is required before a Council Member may charge an expense to Council Corporate Budget. Without Council approval, the business expense is charged to individual Council Member Budget.

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

- If there is doubt and it is not certain whether the expense is business or personal, then it is more than likely personal. *A business type expense can be supported and defended against any challenge.*
- Business related expenditures will be reimbursed by the City, within the terms of this policy.

## **2.2. Council Corporate**

- Refers to the Council Corporate Account from which expenses are paid that relate to Council as a Whole or that are shared by Council Members. Council approval is required before a Council Member may charge an expense to the Council Corporate Budget.

## **2.3. Ineligible Expenses**

- Ineligible expenses under this policy are expenses that will not be reimbursed to Council Members, nor paid by the City of Vaughan on behalf of the Council Members.
- Expenses that would otherwise be eligible under this policy, but that result from a contract with, or purchase of supplies, material or equipment, from *family member(s)* of the Council Member, will be ineligible if the family member is an owner (excluding public company ownership), senior executive or any employee who directly benefits financially from the contract or purchase.
  - **Family Members include:**
    - Spouse, common-law partner, or any person with whom the person is living as a spouse outside of marriage
    - Parent, including step-parent and legal guardian
    - Child, including step-child and grandchild
    - Siblings and children of siblings
    - Aunt/uncle, niece/nephew, first cousin
    - In-laws, including mother/father, sister/brother, daughter/son
    - Any person who lives with the Member on a permanent basis
- If an expense is not dealt with in the Policy, then the expense is ineligible to be charged to the Council Member's Budget.

## **3.0 GUIDING PRINCIPLES**

When interpreting this policy, the following principles should be kept in mind:

### **3.1 Integrity of Council**

- The integrity of City Council as a whole and the offices of the Councillors must be protected.

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

- 3.2 Accountability
- The public expects the public funds Councillors use when they perform their duties to be used prudently.
  - Councillors are the stewards of City resources and are ultimately accountable to the public and their constituents for the type and level of expenses they incur.
  - Councillors' expenses must be reasonable and reflect what the public expects of an elected official.
- 3.3 Transparency
- The public has a right to know how public funds allocated to Councillors are spent.
  - The public's right to Councillors' expense information must be balanced against the need to protect privacy and personal information, and allow time for proper accounting and reconciliation of expenses.
- 3.4 Compliance
- The Council Corporate Budget and the Individual Councillors' Budgets must be administered in accordance with policies and procedures of the City as well as other statutory requirements.

#### **4.0 ROLES AND RESPONSIBILITIES**

##### **4.1. Council Members and Council Staff**

- Public funds may not be expended or committed for personal use, non-City business use, campaign or election related purposes.
- Authorize expenditures from their Office Budget or staff budgets. Council Members or their authorized staff must sign off all receipts, invoices and packing slips with original signatures (signature stamps and electronic signatures will not be accepted).
- ***Council Members and their staff are responsible for charging all expenses to the appropriate General Ledger account codes and Budget.***
- Meet all financial, legal and Income Tax obligations.
- Stay within total budget and within specific limits within expense categories in this Policy.
- Council Members are to forward requests to purchase Computer Hardware/Software, Telephone and Fax, Wireless Equipment and Office Equipment, to the Information Technology Management department, and Office Decorations and Office Furniture to the Building & Facilities department, to coordinate with the Purchasing department and ensure compliance with corporate standards. Assets purchased will be inventoried by ITM and Building & Facilities departments.
- Safeguard and maintain all Computer Hardware/Software, Office Decorations,

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

Office Equipment, Office Furniture, Telephone and Fax, and Wireless Equipment provided by the City and purchased with City funds.

- Ensure that all purchases are in accordance with Purchasing Policies and procedures. If the Vendor of Record is not used then the reason should be written on the documentation.
- Ensure that all goods/services are received in good condition. Invoices and Packing Slips must be signed (and dated) by the Council Member or his/her designate.
- Strictly comply with Council Member Expense Policy, Accounting, Financial and Budget Policies/Procedures at all times.
- Since Council Members use public funds when they perform their duties, the public expects public funds to be used prudently.
- Council Members are the stewards of City resources and are ultimately accountable to the public and their constituents for the type and level of expenses they incur.
- Council Members' expenses must be reasonable and reflect what the public expects of an elected official.
- Council Members' business expenses and personal expenses must be kept separate.
- The City will not pay for York Region expenses on behalf of the Council Member.
- At the end of the term, if not returning, return all assets (Computer Hardware/Software, Office Decorations, Office Equipment, Office Furniture, Telephone and Fax, and Wireless Equipment) provided by the City and purchased with City funds. Non-returning Council Members may purchase returned assets from the City at fair market value utilizing personal funds *if newly-elected Council Members do not wish to continue using those assets.*
- Council Members or their staff should submit claims for reimbursement once a month. However, if this is not possible, then claims must be submitted at least quarterly.
- Should a Council Member exceed the limits placed on an expense in the Policy, then the Council Member must reimburse the City for the over-expenditure.
- If a Council Member wishes to deviate from this Policy, Council approval must be obtained in advance.

#### **4.2. Finance Staff**

- Finance staff shall review submitted expense documentation and ensure the documentation is in accordance with policy prior to processing submitted expenses for payment.
- Provide Members of Council with monthly budget reports relating to their individual budgets.

#### **4.3. City Auditor**

- Dispute Resolution and or Exemption to the Policy: In cases of uncertainty on the

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6



<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

interpretation of any item in the Council Member Expense Policy, or exemption to the Policy, the City Auditor should be consulted on the intended interpretation of the Council Member Expense policy in question. If any dispute or exemption is not resolved then the dispute will be brought forward to the **Finance and Administration Committee for a final ruling**. In the meantime any disputed items will not be paid by the City.

#### **5.0 USE OF CORPORATE CREDIT CARD**

- The Corporate Credit Card is provided to the Mayor. It is to be used for City business expenses of the Cardholder as outlined in this policy.
- Personal Expenses shall not be put on the Corporate Credit Card.
- All credit card expenses must be supported with detailed original receipts and the signed credit card receipt. A credit card receipt in itself is unacceptable. If on a rare occasion the detailed original receipt is mislaid, an explanation of the detail and business purpose of the expense must be provided, signed and dated by the Mayor and accompany the signed credit card receipt.
- If the Corporate Credit Card is used for City business to pay for other Council members and/or City Staff, information should be written on supporting documentation. If the expense is a business meal, then the business purpose of the meeting and who attended must be noted. The expenses may be charged to the Mayor's budget, or if agreed in advance, the expense may be split and charged back to the Council Members' and/or City Staffs' budget for their share.
- If through exceptional circumstances, personal expenses are charged to the Corporate Credit Card, the Mayor must reimburse the City by personal cheque within the same month the personal expenses were incurred, so that the City is not out of pocket when it pays the full monthly balance owing.
- Public funds may not be expended or committed for personal use, non-City business use, campaign or election related purposes.

#### **6.0 CORPORATE RESOURCES AVAILABLE/ALLOCATED TO COUNCILLORS**

- Council Member Budget
  - Each Council Member is provided with an annual office budget to pay for expenses that are allowed in the Council Member Expense Policy.
  - Annual Council Member Budgets are subject to approval by Council as a Whole.
  - Surplus Council Member budgets may not be transferred to the next year.
  - Each individual Council Member has discretion over the allocation of their budget,

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

within the framework of City of Vaughan policies and procedures, and any relevant statutory requirements.

- Council Corporate Budget
  - To fund general support for all Council Members.
  - Used for expenses on behalf of, or shared by all Council Members.
  - Council as a body share certain resources and receive a consistent level of corporate support related to the basic functions of the office.
  - Annual Council Corporate Budget is subject to approval by Council as a Whole.
  - The Council Corporate Budget is prepared and monitored by the Clerk's Department, in accordance with this policy.
  - The Clerk's Department will have purchasing responsibility for the Council Corporate Budget expenditures.

#### **7.0 SIGN-OFF PROCESS**

- Council Members are responsible for authorizing and signing all expenditures.
- (1) A Council Member's Expense Submission Form with complete signed supporting documents should be submitted for reimbursement or
- (2) Purchasing documents with complete signed/approved supporting documents should be submitted for payment to Vendors.

#### **8.0 SUPPORTING DOCUMENTATION REQUIREMENTS**

- All requests for payment or reimbursement must be supported by appropriate original hard copy documentation, original detailed receipts and proof of payment. Credit card receipts on their own will not be accepted. If on a rare occasion, the detailed original receipt is mislaid, an explanation on the detail and business purpose of the expense must be provided, be signed and dated and accompany the signed credit card receipt.
- Supporting documentation should show:
  - Name of vendor/organization
  - Details of the expense
  - Business purpose if applicable
  - Names of participants if applicable
  - Amount of the expense
  - Date of the expense
  - Proof or acknowledgement of goods/services received
  - Examples of supporting documentation – notice/flyer, letter, receipt, credit card transaction slip, vendor transaction receipt, restaurant detailed receipt, bank-stamped cheque, copy of e-mail, purchase order, field purchase order, packing slip, invoice, parking ticket, boarding pass, vendor statements, bank statements, correspondence.

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

- Any additional specific supporting documentation required anywhere in this policy must be provided
- Reimbursement to Councillor - Council Member's Expense Submission form with complete signed supporting documents should be submitted
- Direct payment to Vendor – Purchasing documents with complete signed documents should be submitted

## **9.0 BUSINESS RELATED EXPENSES**

### **9.1 Advertising Eligible Expense/Council Member Budget**

(1)

- Advertising is permitted if it is related to the business of the City of Vaughan in all types of media of charitable/non-profit organizations with either
  - an address in Vaughan
  - holding the event in Vaughan or
  - providing services to Vaughan.
- The organization must either provide a *registration number* (charitable or non-profit) or must have *Community Service Organization (CSO) status* with the City of Vaughan.
- Council Members **must provide** a copy of one of the following: the organization's letter / notice / flyer / e-mail to the Council Member **or** copy of the print ad, **as well as** (1) proof of payment if seeking reimbursement **or** (2) supporting documentation if requesting a cheque from the City.
- Advertising is also provided under Council Corporate Budget on behalf of all Council Members.

#### **Ineligible:**

***Advertising non-City business information e.g., advertising a fund-raising event for a non-profit/charitable organization.***

#### **Narrative:**

- The annual maximum allowed is \$2000 per Council Member and \$4000 for the Mayor.
- Council Members cannot place any advertising after June 30<sup>th</sup> in an election year.
- *Business advertising includes the type of information on a business card. Additional City information may be included in the advertisement.*

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

Policy No:	CL – 012
Department:	COUNCIL
Subject:	COUNCIL MEMBER EXPENSE POLICY

- 9.2 Advertising (2) **Eligible: (Council Corporate Budget)**
- Holiday greetings and/or advertising on behalf of all Council Members **as approved by Council**. Advertising is not limited to any religion but is determined by Council and advertised in the appropriate local newspapers. Season's Greeting cards are distributed by the Secretary to the Mayor and Members of Council on behalf of all Council Members.

**Note:**

This section is to be read in conjunction with the above section.

- 9.3 Books, Magazines, Newspapers, Periodicals **Eligible Expense (Council Member Budget):**
- Books, magazines, newspapers and periodicals that are related to the business of the City and/or Region of which the City is a part of.

**Ineligible Expense:**

- Lifestyle / entertainment magazines (e.g. sports, cooking, gardening, fashion, celebrities, travel, how to etc.).

**Narrative:**

- Name of book or magazine must be included on the invoice.
- Council Members must identify the *business purpose* for the books, magazines, newspapers, periodicals when the business reason is not evident.
- Delivery address must be City Hall office.
- Council Members must provide an original subscription invoice or renewal notice indicating delivery address of publication.

- 9.4 Business Appreciation Expense: **Eligible: (Council Corporate Budget)**
- Special staff appreciation events with all Members of Council invited, or other events as approved by Council.

(Members of Council with Staff)

- Reasonable alcohol.
- Reasonable expenses.

**Narrative:**

Expenses must be supported by:

- original detailed receipts and
- signed credit card receipts,

and provide details of :

- Business Purpose of Meeting and
- Names of Participants.

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

**9.5 Hospitality Expense (External Parties) (Approved by Council)**      **(1) Economic Development, Business Investment, and Culture**

**Eligible: (Economic Development Budget)**

- Where **Council approves** a business hospitality situation ( *co-ordinated through the Economic Development department*), special catering, venue rentals and transportation expenses are eligible for the **Mayor and all of Council** to **host external parties** (special constituents, business contacts, representatives of other levels of government, international delegations or visitors from out of town) visiting the City for potential economic development, business investment or cultural opportunities.
- On a **Council-approved** business trip, the Mayor and/or Council Members may *reciprocate hospitality* to their hosts in appreciation of their cordiality and goodwill. *As this meal will be charged to the Economic Development budget, the eligibility for the day's per diem, will be determined by one's responsibility for at least one of the other 2 meals.*
- Reasonable alcohol during meals or receptions involving business hospitality.
- Reasonable entertainment expenses.
- *Reasonable incidental expenses and refreshments/snacks.*

**(2) Other Hospitality (Approved by Council)**

**Eligible: (Council Corporate Budget)**

- Where **Council approves** a hospitality situation whereby one or more Council Members are **hosting external guests** visiting the City with little/no intention of pursuing economic development, business investment or cultural opportunities, but (1) to have a workshop, conference, meeting for some other purpose or (2) for other miscellaneous reasons.
- Reasonable *alcohol during* meals.
- Reasonable venue costs.
- Reasonable incidental expenses *and refreshments/snacks.*

**Narrative:**

All **Council-approved** hospitality expenses of external parties must be supported by:

- original detailed receipts and
- signed credit card receipts,

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

Policy No:	CL – 012
Department:	COUNCIL
Subject:	COUNCIL MEMBER EXPENSE POLICY

and provide details of :

- Business Purpose of Meeting and
- Names of Participants.

**9.6 Business Meeting Expense (1)**

**(Staff and/or Council Members and /or External Parties)**

**Eligible Expense (Council Member Budget):**

- Business meals/*snacks* in the interest of the City of Vaughan for: meetings with City employees, Council Members' staff, other Council Members, External Parties (business constituents, business contacts, government officials, or business visitors from out of town) or employees of a City agency, board, commission or special purpose body.
- Meals consumed by Council Members prior to attending evening functions or events.
- In-town conference/seminar at which meals are not provided and where no per diem may be claimed. Per diem is allowed only if overnight stay is required and one is responsible for at least one (1) meal per day.
- Up to two attendance tickets/registration fees at *government* events/functions.
- Facility rental.
- Catering order, including coffee, tea, juices, pop, cookies, snacks, light food.
- Venue set-up fees, including audio-visual equipment, flip charts, set-up fees, cleaning charges.
- External facilitator fees.

**Ineligible Expense:**

- **Alcohol is a personal expense.**
- *Entertainment or Holiday* meals with City employees, Council Members' staff, other Council.
- Members or employees of a City agency, board, commission or special purpose body *and their relatives.*

**Narrative:**

- For attendance at *government* events/functions, one ticket must be used by the Council Member. The second ticket can be used for the Council Member's staff or spouse/companion (in circumstances where it is customary and expected that a spouse/companion attend, *based on the nature of the event (e.g., gala)*. If the Council Member is unable to attend, then the Council Member's Full-time Assistant may use the ticket with his/her spouse/companion. The Council Member or Assistant must be in attendance.
- Council Members must provide a copy of one of the following: letter/event notice/flyer/e-mail requesting the Council Member's attendance as well as (1) proof of payment if seeking reimbursement or (2) supporting documentation if requesting a cheque from the City.

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

All *business meeting* expenses **must be supported** by (1) original detailed receipts, (2) signed credit card receipts, and provide details of 1) Business purpose of meeting  
2) Names of participants.

**9.7 Business Meeting Expense (2)**  
  
**(Staff and/or Council Members and/or External Parties)**

**Eligible: (Council Corporate Budget)**

- Catered meals for Council meetings when required, and kitchen supplies. Catered meals (lunches and dinners) to be the responsibility of the Assistant of the Chair of the Committee and are to be purchased at the discretion of the Chair of the Committee. Kitchen supplies are to be purchased by the Secretary to the Mayor and Members of Council.
- *For all Council Members attending external business meetings/events as a group, as approved by Council. This is not business hospitality but a business meeting expense chargeable to Council Corporate Budget .*

**Ineligible Expense:**

- Alcohol is a personal expense.

**Narrative:**

All business meeting expenses must be supported by:

- original detailed receipts and
- signed credit card receipts,

and provide details of :

- Business Purpose of Meeting and
- Names of Participants.

**9.8 Cable Television**

**Eligible Expense (Council Member Budget):**

- Additional cable connections if required.

**Ineligible Expense:**

- Movie/entertainment channel programming.
- Monthly cable fee for *Home Office*.
- Cable installation and program fee for *Home Office*.
- Cable equipment purchase or rental for *Home Office*.
- Specific cable channels and programs.

**Narrative:**

- Basic cable (at no cost) is provided in each Council Member's office at City Hall as a corporate expense.
- Cable connection at City Hall is provided from City centralized resources

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

(Building & Facilities Department).

- Requests for additional cable connection at City Hall must be made to the City's Building and Facilities department

- 9.9 **Community Expense: (Donations to Community Groups)**
- Ineligible Expense (Council Member Budget):**
- Any form of donations is **ineligible** and are not to be charged to the Council Member Budget.
- Eligible (Council Corporate Budget):**
- Grants, donations or sponsorship, on behalf of the Corporation, as **authorized by Council**.

- 9.10 **Community Expense: (Event Tickets Participation fee Benefit provided)**
- Eligible Expense (Council Member Budget):**
- Up to two tickets per charitable or fund-raising event (in circumstances where it is customary and expected that a spouse/companion attend, based on the nature of the event (e.g., gala ))
  - One ***participation fee*** or ***benefit provided***, for the Council Member to participate in charitable or fund-raising events such as golf tournaments, walkathons, runs, bike events, BBQs, etcetera.

**Ineligible Expense:**

- Entertainment events such as theatre shows, musical performances or other concerts are ineligible expenses **unless it is a charitable or fund-raising event**.
- Raffle tickets, silent auctions, table prize tickets at events

**Narrative:**

- The charitable or fund-raising event must be for/ by a charitable/non-profit organization with either (1) an address in Vaughan (2) holding the event in Vaughan or (3) providing services to Vaughan. The organization must either provide a registration number (charitable or non-profit) or must have Community Service Organization (CSO) status with the City of Vaughan.
- For charitable events or dinners, event organizers must make out charitable receipts to the City of Vaughan.
- One ticket must be used by the Council Member. The second ticket can be used for the Council Member's staff or spouse/companion (in circumstances where it is customary and expected that a spouse/companion attend, based on the nature of the event (e.g., gala). If the Council Member is unable to attend, then the Council Member's Full-time Assistant may use the ticket with his/her spouse/companion. The Council Member or Full-time Assistant must be in attendance.
- Council Members must provide a copy of one of the following: event notice/flyer/e-mail requesting the Council Member's attendance as well as (1) proof of payment

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6



<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

if seeking reimbursement or (2) supporting documentation if requesting a cheque from the City.

**Eligible (Council Corporate Budget):**

- Council supported fundraising events: Purchase of a City table for the Mayor and Council Members *and their spouses* for Council supported fundraising events (Humber Regional Hospital Gala, York Central Hospital Gala, York Region Police Chief's Dinner( *also known as York Regional Police Appreciation Night*) and Vaughan Health Care Foundation Gala and Chairman's Dinner for the Arts. *May include other events as approved by Council e.g., retirement of a dignitary, etc.*

**9.11 Community  
Expense:  
(Gifts and  
Promotion)  
(1)**

**Eligible Expense (Council Member Budget):**

- City-related promotional items such as fridge magnets, souvenir T-shirts, pins, ties, pens, etc.
- Payment for gifts from the Economic Development Department's gift inventory.
- Gifts / flowers / awards for constituents, community leaders, seniors, community groups for **special occasions** (max \$100 for each occasion) with an annual maximum allowed of \$1000.

**Ineligible Expenses:**

- Gifts for Council staff or other employees of City agencies, boards, commissions and special purpose bodies.
- ***A monetary award/gift/promotion by way of a cheque is not permissible.***

**Narrative:**

- Council Members must provide an original invoice or receipt detailing gift items, quantity, cost and purpose of the items.
- Expenses incurred for flowers / gifts / awards to specific constituents, community leaders, community groups or seniors **must include an explanation on how it relates to City business** e.g., illness / death / remembrance of a prominent community leader, congratulate / recognize an achievement of a constituent. There may be other special circumstances for the flowers/gifts/awards.

**9.12 Community  
Expense:  
(Gifts and  
Promotion)  
(2)**

**Eligible Expense (Council Corporate Budget)**

- Grade 12 Proficiency Awards or as authorized by Council.
- Gifts (flags, promotional items) presented by the Mayor or designate, on behalf of the City and all Council Members, to Official Guests and Dignitaries.
- Flowers (or donations to charitable organizations for deaths) for special occasions (births, deaths, illnesses) provided by the Mayor or designate on behalf of the City and all Council Members to community leaders and to senior city officials and their immediate family (mother, father, spouse, child, sibling), to a maximum of \$250 (1January 2010).

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

**Eligible Expense (Corporate Communication Budget)**

- Sponsorship of the Christmas Staff Children's party, the Christmas Staff Open House or as *authorized by Council*.

**Note:**

This section is to be read in conjunction with the above section

**9.13 Community  
Expense:  
(Hosting  
Events by  
Council  
Member)**

**Eligible Expense (Council Member Budget):**

- Costs directly associated with hosting an event
- Total costs limited to **\$1500 maximum** per event. Example: Advertising the event, space rental fees or permit fees, venue decorations and set-up, miscellaneous supplies, equipment rental, including stage, chairs, tables, sound systems, audio/video equipment etc.

**Ineligible Expense:**

- Payment to City staff of other departments to organize event.
- Event costs (as above) for an event organized entirely by a third party with no direct Council Member participation.
- Council Member Events after the cut-off date of **June 30<sup>th</sup>** during an election year.

**Narrative:**

- Where the Council Member is raising funds, receiving donations or services-in-kind, the event or initiative must be authorized or endorsed by Council so as to be in alignment with the Code of Ethical Conduct on Gifts and Benefits Rule No.2 1(j).
- To be eligible, **proof is required** of Council Member hosting the event e.g. name on flyer, name as co-sponsor of event.
- Council Member community event expenses can supplement events organized by program areas, e.g. park opening by Parks, Recreation and Culture, or Environment Days by Waste Management Services etc.
- Council Member hosting events can be co-organized with community groups.
- Council Members must provide an *original detailed invoice* from vendor, including *nature of service, date and venue* of event.
- Council Members must comply with the policy on donations to Council Member hosting events.
- Donations received for Council Member hosted events, must be reported to both the *Integrity Commissioner* and the City Clerk's Office.
- Donation Cheques received must be made in the name of the City of Vaughan and forwarded to the Finance department.
- Donations received by Council Members for a specific event must be maintained in a specific identified City account and must be dedicated to the event originally

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

funded. Surplus donations received in excess of the cost of the specific event during a calendar year, can be carried forward between calendar years to be used for the same specific event only.

- Where the specific event is not repeated or continued, any excess funds in the specific account will be forwarded to Council Corporate Budget.
- Donations received for hosting community events and expenditures funded by donations, are subject to the same disclosure requirements as expense funded by the Council Member's Budget.

**Form:**

Integrity Commissioner – Gifts and Benefits Information Statement

**9.14    Membership  
              s  
              (1)**

**Eligible Expense (Council Member Budget):**

- Memberships for the Council Member or their staff that are related to the Council Member's work in the community or for the City.

**Ineligible Expense:**

- Retail memberships (e.g., Costco).
- Award programs. (e.g., credit card annual fees)

**Narrative:**

Council Members must identify how a membership is relevant to City business when the business reason is not evident.

**9.15    Membership  
              s  
              (2)**

**Eligible (Council Corporate Budget)**

Corporate memberships and fees for AMO and FCM or as authorized by Council for all Council Members.

**9.16    Newsletters  
              and Flyers,  
              Photocopyin  
              g and  
              Postage**

**Newsletters/Flyers:**

**Eligible Expense (Council Member Budget):**

- Design, writing, copy-editing, printing costs.
- Distribution costs through Canada Post or private firms.
- Translation fees.
- Clip art or stock photo fees.

**Ineligible Expense:**

- Printing and distributing newsletters after **cut-off date (June 30th)** during an election year *unless so directed and approved by Council.*

**Narrative:**

- Council Members are encouraged to use the Photocopying services of the Mailroom for bulk photocopying and the Vendor of Record for printing services.

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

- If the Council Member chooses to use other printers, he/she must follow Purchasing policy.
- Newsletters must relate to the business of the City, York Region and/or relations with other levels of Government.
- Newsletters may include actual factual information such as accomplishments by the City, Committees and initiatives led by the Council Member.
- Promises and intentions are campaign-related and unfulfilled declarations, and are not permitted in newsletters in an election year.
- The use of electronic newsletters is governed by "eNewsletters Publication and Mailing Database Policy" which was approved by Council in 2007.
- Council Members must submit an *original invoice* from vendor along with a copy of the newsletter or flyer.

**Photocopying:**

**Eligible Expense (Council Member Budget):**

- Photocopying charges for copies done by Council Member's Office, mailroom or outside vendors.

**Other information about photocopying:**

- For outside vendors, Council Members must provide an *original invoice detailing the date of the job and number of copies*.

**Postage:**

**Eligible Expense (Council Member Budget):**

- Canada Post related costs.
- Courier delivery costs by outside courier service.

**Narrative:**

- The City Clerk's Office coordinates all mail services through the City's mailroom, and allocates charges based on usage.

**9.17 Office  
Decoration  
and  
Maintenance  
(Maximum  
\$3,500)**

**Eligible Expense (City's Building and Facilities Budget):**

- Once during each term, up to \$2,500 limit, the City will thoroughly clean carpets (replace if necessary), clean blinds (replace if necessary), paint the walls for the City Hall Offices of incoming new Council Members. Returning Council Members may also request the same, once during each term, as required.
- Ongoing regular cleaning of offices (carpets, garbage).

**Eligible Expense (Council Member Budget):**

During the Council term, Council Members will be charged:

- The cost of painting and re-keying for City Hall.

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

**Ineligible Expense:**

- Home Office decorating and maintenance costs.

**Eligible Expense (Council Corporate Budget):**

Once per term, up to a limit of \$1,000:-

- Artwork purchased for City Hall Office.
- Area Rugs.
- Vases, decorations and ornaments.

**Narrative:**

See Council Member Responsibilities.

**9.18 Office  
Furniture  
(1)**

**Eligible Expense (Council Member Budget):**

- Costs for refurbishing or repairing furniture to corporate standard.
- Moving costs for City furniture at other storage locations.
- Transportation costs from vendor

**Ineligible Expense:**

- Furniture for Home Office.

**Narrative:**

- All furniture that Council Members buy must be consistent to a Corporate standard to be established by Council.

See Council Member Responsibilities.

**9.19 Office  
Furniture  
(2)**

**Eligible (Council Corporate Budget)**

- Basic furniture to corporate standard will be provided to and be shared between Council Members and their staff at the Vaughan City Hall Office.

**Note:**

- This section is to be read in conjunction with the above section.

**9.20 Photographi  
c Supplies &  
Services**

**Eligible Expense (Council Member Budget):**

- Professional photographer or videographer fees.
- Processing and digital print fees.
- Frames, CDs, and other output devices.
- Film or other storage mechanisms.

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

**Provided from the City's centralized resources:**

- Random informal photographic services are provided by the Corporate Communications department during normal work hours for Council-approved initiatives.

**Narrative:**

- Eligible expenses above must be solely for City business.
- Council Members cannot use photographs or materials that were taken with City resources or by City staff for election-related purposes.
- Can only use photography for uses consistent with City policy on photography.

**9.21 Spousal/  
Companion  
Expenses**

**Eligible Expense (Council Member Budget):**

- It may be protocol, in exceptional circumstances where it is customary and expected that a spouse/companion attend, based on the nature of the event (e.g., gala), to have a spouse/companion attend a function due to:
  1. **Hospitality**
  2. **Community Expense (Event Tickets).**
- Refer to appropriate sections for complete details.

**Ineligible Expense:**

- Spousal/companion fees for airline tickets, conference registrations, additional accommodation, meals, travel, tours etc should be paid for personally.

**9.22 Spousal  
Expenses**

**Eligible (Council Corporate Budget):**

- Council supported fundraising events: Purchase of a City table for the Mayor and Council Members *and their spouses* for Council supported fundraising events (Humber Regional Hospital Gala, York Central Hospital Gala, York Region Police Chief's Dinner and Vaughan Health Care Foundation Gala and Chairman's Dinner for the Arts.

**9.23 Staff-Salary  
and Benefits  
Overage**

**Eligible Expense (Council Member Budget):**

- Salaries and Benefits for part-time assistance exceeding vacation coverage provided, if required.

**9.24 Stationery  
  
Office  
Supplies  
  
Printing  
Services**

**Eligible Expense (Council Member Budget):**

- Toners, labels, paper and supplies available from the City's vendor.
- General office supplies e.g., staples, pens, pencils, highlighters, post-it notes, writing pads, filing folders and miscellaneous supplies.
- Stationery including envelopes, letterheads, business cards, diaries.

**Narrative:**

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

- Toner cartridges which exceed the normal allocation charged to **Council Corporate Budget** per calendar year, will be charged to **Council Member Budgets**.
- Charge for direct usage by Council Member's office including direct support staff, except toners as stated above.
- Council Members' staff are set up so that they can directly order supplies from the City's vendor on-line.
- Use of City of Vaughan logo must comply with the City's standard logo.

**9.25 Technology Suite (1)** **Eligible Expense (Council Member Budget):**

**Computer Hardware, Software and Accessories** **Computer Hardware, Software and Accessories**

- Other than scheduled replacement of corporate standard computer hardware, software and peripherals that have been approved by the Information Technology Management (ITM) department for Council Members and their staff.
- Includes any upgrades from corporate standard irrespective if scheduled or unscheduled replacement.

**Wireless (Cell Phones, Blackberry, PDAs)** **Wireless (Cell phones, Blackberries, PDAs)**

- Unscheduled/scheduled replacement of cost of equipment such as blackberries, cell phones or other Personal Digital Assistants (PDAs), limited to only one unit each per Council Member and staff member. The Mayor as head of Council is permitted to have 2 phones.
- Wireless blackberry/cell phone monthly charges including System Access Fee, 911 fee (limited to one plan per person. The Mayor as head of Council is permitted to have 2 plans, but with separate service providers)
- Business-related text messaging costs.
- Business-related local or long-distance charges from any phone.
- Voice Roaming charges.
- Peripherals such as battery chargers, carrying cases, data (memory) stick etc.

**Internet Services** **Internet Services**

- High-speed internet connection for Home Office (Council Member and staff).
- Installation costs.
- Modem rental fees.

**Office Equipment** **Office Equipment:**

- Fax machine, shredder, audio-visual equipment, camera, video camera and small appliances for City business.
- Maintenance contracts for equipment.
- Carrying case for equipment.

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

- Peripherals for equipment.

**Telephone and Fax:**

**Telephone  
and Fax**

- Peripherals such as headsets, etc.
- Standard Home Office Telephone and Fax equipment as determined by ITM, and associated dedicated communication line.
- Home Office Monthly fees, including fees for specialty features such as call display, call waiting, messaging.
- Pay-per-use conference calling for City Hall Office or Home Office.
- Home Office *business-related* long-distance charges.
- Home Office 411 calls.

**Ineligible Expense:**

**Computer Hardware, Software and Accessories**

- Non-corporate standard hardware or software.
- Equipment that Council Members or their staff may have bought outside of the required ITM procurement process.

**Wireless (Cell phones, Blackberries, PDAs)**

- Personal long-distance calls
- Pay-per-use calls
- Personal messaging/downloads

**Internet Services**

- Fees for access to for-fee sites.

**Office Equipment**

- Equipment for Home Office other than one fax machine.

**Telephone and Fax:**

- Personal long-distance calls.
- Pay per use calls.
- Phones not supported by ITM

**Narrative:**

**Computer Hardware, Software and Accessories**

- Must follow the ITM procurement process through the ITM department.

**Wireless (Cell phones, Blackberries, PDAs)**

- Must buy wireless equipment and set up a plan through ITM department with corporate vendor and corporate contract. Limited to one phone and one plan per Council Member.
- Council Members who are not returning to office will be permitted to retain their cell phone numbers and reassign those to their personal cell phones.
- Council Members must reimburse the City for any *personal* long-distance calls

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6



<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

from City Hall office or Home office and related roaming charges..

- Council Members **must provide only the front pages of the monthly bill itemizing the services and charges**. Back-up pages containing a detailed list of telephone calls are not required and will be shredded.
- The monthly cell phone bill **must be signed (and dated)** by the Council Member to verify that the charges have been reviewed and are correct.

#### Internet Services

- Council Members must arrange for internet set-up at the Home office with the ITM department. The connection must be primarily for City business usage.

#### Office Equipment:

- Must be for business purposes.

#### Telephone and Fax:

- Home Office telephone/fax line must be dedicated for City business only.
- Council Members must reimburse the City for any personal long-distance calls made from City Hall office or Home office monthly.
- Council Members **must submit the first few pages of the monthly bill identifying the services and itemized fees for each service**. Back-up pages containing detailed list of telephone calls are not required.
- Telephone equipment purchased must be supported by the *original itemized invoice* showing details of the equipment.
- Council Members must provide an *original work order* and *invoice* detailing any installation or connection work, the address of the work and charges.
- Additional phone or fax lines (other than what has been provided out of ITM budget) for the Council Member's office at City Hall must be arranged through the ITM office. Costs will be charged to Council Member Budget.

#### Form:

Form - Payment of Wireless Expenses

#### 9.26 Technology Suite (2)

**Wireless  
(Cell  
Phones,  
Blackberries  
, PDAs)**

#### Eligible Expense (Council Corporate Budget): Wireless (Cell Phones, Blackberries, PDAs)

- Unscheduled/Scheduled replacement of cost of wireless data card (*also called wireless internet stick*) for use with a portable computer (one per Council Member- *does not include Council Member staff*).
- Monthly data charges, including data packages for Council Members *only and not for Council Member staff*.
- limited to one wireless plan per person.
- Data Roaming Charges.

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

- Office Equipment**
- Office Equipment**
- Lease, rental, purchase, maintenance and repair costs of all shared equipment for example: photocopier machine, fax machine, reception area, kitchen appliances, furnishings, accessories etc.
- Computer Hardware, Software and Accessories**
- Eligible Expense (Information Technology Management Budget):**  
**Computer Hardware, Software and Accessories**
- Scheduled replacement of corporate standard computer hardware, software and peripherals that have been approved by the Information Technology Management department.
- Internet Services**
- Internet access through the City's network at City Hall.
- Telephone/Fax:**
- City Hall office telephone/fax lines.
  - City Hall office monthly fees, including fees for specialty features such as call display, call waiting, messaging
  - City Hall business-related long-distance charges.
  - City Hall office basic telephone equipment.
  - City Hall office fax machine.
  - City Hall office 411 calls.

**Note:**

This section is to be read in conjunction with the above section.

- 9.27 Training (1)**
- Eligible Expense (Council Member Budget):**
- Specialized individual training and seminars for Council Members and support staff that meets specific business requirements.

**Ineligible Expense:**

- Training unrelated to City business.
- Physical fitness, sports, arts programs.
- Personal development programs for degrees or diplomas.

**Narrative:**

- To be reimbursed for training/seminar fees, Council Members and their staff must provide proof that they have completed the course or program, and an original fee receipt from the education body.
- Council Member staff cannot claim overtime for training that takes place after office hours or on weekends.

If there is doubt about the eligibility of a training seminar/course, consult the Human

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

Resources department on its appropriateness.

**9.28 Training (2) Eligible (Council Corporate Budget)**

- Group training and seminars for Council Members and Council support staff as approved by Council.

**Provided from the City's centralized resources:**

- Training and development programs from the City.

**Narrative:**

Training and seminars must meet City-related business requirements.

**9.29 Transportation: Council Members (excluding the Mayor) have a choice between:-**  
**(a) Monthly Allowance or (b) Mileage Claim.**

**Mileage & Parking**

**(a) Monthly Allowance Method (no details required)**

- The Allowance is conditional to a boundary of 80 kms one way from City Hall.

**Taxi**

**Eligible Expense (Council Member Budget):**

- The Committee of the Whole approved a new mileage allowance of \$768 per month.

**Car Rental**

- Transportation (air, train, bus, car rental) or kilometrage (if driving) to get from City Hall to destination and return. If driving, total kilometers claimed must be reduced by 160 kms by Council Members on the Allowance method.

**Bus, Subway, Train**

- Council members on the monthly Allowance may only claim business related taxi, car rental, bus, subway/train expenses if the destination city is more than 80 kms one way from City Hall. Within the boundary of 80 km one way from City Hall, these expenses cannot be claimed.
- Business-related parking fees

**Narrative:**

- Monthly Allowance is to cover all local business related travel expenses (subway, bus, taxi, car rental, train, mileage) within the boundary (within 80km one way from City Hall). No details of mileage are required by the City.
- The monthly Allowance once chosen, will be enforced to the end of the tax year.
- A Council Member's decision for the monthly Allowance must be in writing and sent to the Director of Human Resources.
- Without written notification, Council Members will be reimbursed on the Mileage Claim method.
- Allowances will show on the annual T4. Council Members must keep records of personal and business mileage for Income Tax purposes.
- Business-related Parking expenses must be supported with *original receipts* from

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

parking operators indicating *date, time, and parking location*. Credit card receipts will not be accepted unless it has all the relevant details.

**(b) Mileage Claim Method (Details Required)  
Eligible Expense (Council Member Budget)**

- Use of personal vehicles to travel for business purposes. Cannot claim travel expense (rides on cabs or other modes of transportation) between home and the normal work location. For Council Members, City Hall is considered their normal work location.
- Business related taxi, car rental (includes insurance coverage, gasoline costs), bus, subway/train expenses.
- Transportation (air, train, bus, car rental) or kilometrage (if driving) to get from City Hall to destination and return. If travel from home to destination to City Hall to home, claim total kilometers less distance from home to City Hall to home and any personal mileage. If travel from home to destination to home, claim total kilometers less distance from home to City Hall to home. I.E. for ALL mileage claims, claim total mileage less (distance from home to City Hall to home and any personal mileage).
- Business-related parking fees.
- Business Trips by Council Members or their staff.

**Narrative:**

- The rate of reimbursement per kilometrage will be at the same rate as applied to City employees.
- Council Members are accountable for the accuracy of the kilometrage claimed.
- The reimbursement is not a taxable benefit.
- Business-related Parking expenses must be supported with *original receipts* from parking operators indicating *date, time, and parking location*. Credit card receipts will not be accepted unless it has all the relevant details

**Other information about kilometrage:**

- Council Members and their staff must report the date, start of day odometer reading and end of day odometer reading, the number of personal kilometers travelled, and the business purpose of the trip according to established categories (e.g. business meeting, ward meeting, constituency meeting and special event).
- Detailed destination addresses are not required. Intersection information (e.g. Hwy 7 and Weston, etc) or building names (e.g. Pierre Berton Library, etc) are acceptable for security and privacy protection reasons.
- Council Members or their staff should submit claims for kilometrage and parking expense at least once a month.

**Ineligible Expense for Allowance or Mileage Claim method.**

1. Gasoline.

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

2. Personal vehicle maintenance and repair costs.
3. Vehicle licensing fees.
4. Insurance costs.
5. Clean Air Certification costs.
6. Fines for parking, speeding, traffic violations.
7. Tow and impound fees.
8. Car-wash fees.
9. Charges for damage to rental vehicle.

**Narrative Applies to Allowance or Mileage Claim:**

**Those on the Allowance method are bound by the 80 km one-way-from-City Hall rule.**

**Taxi**

- Council Members must provide an original Taxi receipt with the date and the "to" and "from" destinations. Credit card receipts and statements will not be accepted. If a receipt is mislaid the required information must be provided in writing, be signed and dated.

**Car Rental**

- Compact cars should be rented at all times.
- Driver must be either the Council Member or their staff. City policies prohibit any third-party drivers where City funds are used to pay the rental fee.
- Collision damage coverage must be secured.
- Council Members must submit an invoice showing the date of rental, model of car, rental rate and any insurance purchased.

**Bus, Subway, Go Train**

Train, subway or bus receipts are required. If receipts are not available, a signed statement must be presented.

**Mayor's Lease Vehicle:**

- The Mayor is provided with a lease vehicle and therefore does not qualify for a Monthly Allowance or Mileage Claim.
- Vehicle expenses for lease, repairs, insurance, license, maintenance, fuel, car wash/cleaning, highway tolls and business parking are charged to the Mayor's budget. Original receipts/invoices are required. Credit Card receipts alone will not be accepted. Missing receipts require written explanation of the detail of the expense with signature and date.

**Form:**

- Kilometrage & Parking Expense Form for those claiming mileage including parking.

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Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

- 9.30 Transportation Highway Tolls **Eligible Expense (Council Member Budget):**
- Highway tolls for business meetings.

**Ineligible Expense:**

- Highway tolls related to travel between home and normal work location as this is considered a personal expense by the Canada Revenue Agency. For Council Members, City Hall is their normal work location.
- Purchase of a transponder or service fees associated therewith.

**Other information about tolls:**

- Must identify business purpose use of the toll highway.
- Toll billing statement showing the vehicle plate number, must be presented, be signed (and dated) to verify the charges and support the claim.

- 9.31 Travel: **Eligible Expense (Council Member Budget):**

**Conferences  
, Seminars  
and  
Business  
Trips**

- Conference registration
- Transportation (air, train, bus, car rental) or kilometrage (if driving) to get from City Hall to destination and return. If driving, the lesser of economy airfare or mileage will be reimbursed. Total kilometers claimed must be reduced by 160 kms and any personal mileage by Council Members on the Allowance method.
- Council members on the monthly Allowance may only claim these business related taxi, car rental, bus, subway/train expenses if the destination city is more than 80 kms one way from City Hall as the Allowance replaces claiming these expenses.
- Hotel (lowest rate category available on the basis of single room accommodation only at the government/lowest rate where available). Up charges for additional individuals are a personal responsibility.
- Business Faxes
- Business Computer and Internet Charges
- Business Hospitality expenses where an external party is hosted (Hospitality Policy applies).
- Trip cancellation insurance
- Laundry and dry cleaning expenses
- Business telephone calls
- Reasonable personal long distance telephone charges to family at home will be allowed in consideration of being out of town on City business.
- Parking
- Extra Medical Insurance- only when travelling outside of Canada.
- Visa expenses and Medical shots only if required and for travelling outside of Canada. If this is covered by the City's medical plan, then expenses may not be claimed.

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

**Per Diem to cover one or more meals per day. \$125 Maximum (January 1, 2010)**

- No receipts are required.
- To qualify, overnight stay is required and one must be personally responsible for at least one meal per day. If 3 meals per day are included/provided with the conference fee/seminar/business trip, then cannot claim a per diem allowance.
- Should a Council Member not participate in any of the 3 daily meals included/provided for particular reasons, this will not provide grounds to be eligible for the per diem. Original detailed receipts will then be required for reimbursement of meals consumed limited to **\$125 per day** (inclusive of tax and gratuities).
- The number of days claimed for the per diem calculation will be the **full or partial days** at the conference/seminar or business trip provided one is responsible for at least one meal per day i.e. all meals per day are not included/provided.
- **Travel the day before or the day after** the conference/seminar/business trip does not qualify for per diem allowance. Require detailed original receipts for meals.
- *Council Members who have a business meeting with an external party at a conference, seminar, business trip, will be reimbursed. Required are (1) original detailed receipts and credit card receipts (2) business purpose of the meeting (3) names of the participants. **Alcohol is a personal expense.** As this meal will be covered by the Council Member's budget, the eligibility for the day's per diem will be determined by the Council Member's responsibility for at least one of the other 2 meals.*
- In exceptional circumstances, reimbursement would be permitted for the total day's meal expenses which exceed the per diem rate. Original detailed receipts would be required to support the expenses with a written explanation of the circumstances.
- For travel outside of Canada, *per diem will be in U.S. dollars. No receipts are required.*

Travel:  
Cont'd

**Ineligible Expense:**

- Personal expenses :-for example upgrades for airfare or train (see Narrative), personal equipment, personal services, shoe shines, valet parking services, loss of personal effects, purchase of personal goods ( luggage, clothing, souvenirs), personal tours, golfing, personal entertainment, spousal/companion expenses (registration, accommodation, meals, travel, golf, dinner dances, tours etc).
- Personal Sightseeing expenses
- Medical Insurance (when travelling within Canada)
- In Suite Services e.g. movies, bar services
- Alcoholic beverages (considered personal expense except in **council-approved** hospitality situations.)
- *Also see section 2.3 on ineligible expenses.*

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

**Narrative:**

- Must be related to the business of City of Vaughan.
- Cash advances for hotel and per diem costs can be requested up to *two weeks* before the travel date.
- Reimbursement will be made for airfare, hotel reservations and conference registration fees that are paid in advance.
- Economy class for airfare or train. *Upgrades are a personal expense unless approved by Council or a medical note is provided explaining why the upgrade is required.*
- **Boarding** passes/tickets, to prove flight taken, will be required to be submitted after the trip.
- If a Council Member chooses to use his/her own vehicle as a mode of travel to the destination, reimbursement will be the *lesser* of economy airfare or mileage (less 160 kms and any personal mileage for those on the Allowance)..
- A Conference may be paid in advance only if the City receives an early-booking discount.
- Council Members can request the City to reimburse expenses for only a portion of the trip, if a City program, agency, board, commission or special-purpose body, or any organization which is an **Eligible body** (provincial, regional and local governments or political subdivisions of them, the Federal government or a foreign government within a foreign country, or a conference, seminar or event organizer) where the member is either speaking or attending in an official capacity, under the Code of Conduct, Gifts and Benefits section, or if the Council Member has an official or speaking role at the conference and the organizer is paying the remainder of the costs for the trip.
- Council Members must report to the *Integrity Commissioner* within 30 days from the first date of travel, all travel costs *funded by* an Eligible body under the Code of Conduct.

Travel:  
Cont'd

**Business Travel co-ordinated through the Economic Development department-  
(Economic Development Budget)**

- Council approval is required for Council Members prior to the business trip.
- All eligible travel expenses will be funded through the Economic Development department's budget.

**Other information about Out-of-Town Conferences, Seminars and Business Travel:**

- Attendance at any Conferences, Seminars or Business Trips outside Canada and the USA, shall be approved by special resolution of Council.
- All travel costs **exceeding \$3800** (January 1, 2010) must be approved by Council.

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6



<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

- A *Travel Notification Form* must be submitted to the City Clerk's Office at least 10 days before traveling.
- Travel reimbursement must include *any itinerary* confirming travel dates and airline booking.
- Reimbursement of conference registration fees must include a copy of the *conference brochure* confirming the cost and conference dates.
- The reimbursement of hotel costs must include an *original hotel invoice* itemizing room costs and other incidentals.
- Claims for travel, must be submitted to the City Clerk's Office within 30 days after returning from travel. **Original receipts must accompany all claims.**
- Foreign currency will be converted into Canadian currency, based on the exchange rate on the date when the expense was paid, unless a credit card statement is provided to show the actual Cdn dollars charged to their credit card for the expenses.
- No report is required on the outcome of a conference however for *business travel a comprehensive report is required.*
- Adherence to this Policy does not exempt a Council Member from being subject to a Code of Ethical Conduct investigation, nor does it preclude the Integrity Commissioner from receiving complaints against a Member or investigating complaints under the Code of Conduct Complaint Protocol.
- Where the Council Member has sought the opinion of the Integrity Commissioner before traveling, and if the Integrity Commissioner receives a complaint about the very matter on which the Commissioner has already provided an opinion, the Integrity Commissioner may investigate the complaint as (a) the Members may not have followed the recommendations in the opinion of the Integrity Commissioner or (b) some of the facts may have changed from the time the opinion was sought.

**Forms:**

- Form - Travel Notification Form
- Integrity Commissioner – Gifts and Benefits Information Statement

**APPROVAL PROCESS**

1. Council Members shall ensure that their attendance at Conferences, Seminars or Business Trips meets the following guidelines:
  - a) Attendance is relative to the work of the municipality and, will benefit Council Members in the performance of their duties or the Corporation at large.
  - b) Council services will not be unduly disrupted.
  - c) Funds have been identified in their current budgets.
2. All attendance at Conferences, Seminars or Business Trips must be approved by Council for the Mayor and Council Members *unless approved in the annual*

Council Approval: 2010/03/09  
 Report No/Item: 9/26  
 Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
 Report No/Item: 17/6

Policy No:	CL – 012
Department:	COUNCIL
Subject:	COUNCIL MEMBER EXPENSE POLICY

*budget.*

3. Following approval, *substitutions* shall be approved by the City Manager.

#### **CONFERENCES AND SEMINARS OUTSIDE THE GREATER TORONTO AREA**

1. The maximum amount which may be expended by a Council Member, or a member of staff for attendance at a Conference or Seminar ***outside the Greater Toronto Area*** (but ***within Canada or USA***) without a special resolution from Council shall be **\$3,800** (Jan 1, 2010);
2. Conferences and Seminars outside the Greater Toronto Area are *authorized through the budgetary process.*
3. Conferences and Seminars outside the Greater Toronto Area but within Canada or the USA, shall be limited to two per year for Council.
4. Conferences and Seminars held by the Federation of Canadian Municipalities (FCM) and the Association of Municipalities of Ontario (AMO) shall be included in the limitation as outlined in 3 above.
5. Council Members who are members of the Executive of the FCM or AMO shall be exempted from the limitations as outlined in 3 above.
6. Any Council Member who wishes to attend a Conference or Seminar in excess of the limitation outlined in 3 above shall have such attendance approved by special resolution of Council.

#### **CONFERENCE, SEMINARS, WITHIN THE GREATER TORONTO AREA**

1. Conferences and Seminars *within the Greater Toronto Area* are *authorized through the budgetary process.*

An estimated amount of **\$2,950** per Council Member may be placed in the budget submissions to cover attendance at Conferences and Seminars **within the GTA.**

#### **9.32 Websites**

##### **Provided from the City's centralized resource (ITM Budget)**

- Council Members are provided with a standard page on the City's internet site at [www.Vaughan.ca](http://www.Vaughan.ca) for the purposes of publishing contact information and professional profile information. Any changes are to be requested through the ITM department.

##### **Ineligible Expense:**

- Any fees relating to a Council Member's external websites.

##### **Narrative:**

- The personal website of each Council Member hosted *outside* of the City's

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

internet URL address is entirely the responsibility of the Council Member.

- City staff cannot provide any advice related to these external sites, including wording for disclaimers.
- The City recommends that Council Members choose a web-hosting company operating *from Canada* to reduce the risk of breaching the privacy of constituents under the United States Patriots Act requirements.
- The Council Members' standard City internet page cannot advocate for a political party, or candidates in any election campaign.

Council Members **may not** publish links to their personal web sites from their City's website page site.

## **10.0 ELECTION YEAR EXPENSES ( Effective January 1 of the election year)**

### **10.1 Use of Corporate Resources during an Election Year**

- The following guidelines apply to an acclaimed Council Member or a Council Member not seeking re-election, as well as all Council Members who seek re-election.
- Under the Municipal Elections Act, the **City of Vaughan cannot provide subsidy to any candidates in a municipal election campaign.**
- Corporate Resources is defined as any City Resources, including the Council Member's office budget, City facilities, City staff and City programs and services.
- An election year begins on January 1 and ends on the end of the term of Council, November 30th.
  - Council Members will not be allowed to use the office expense budget for advertising, newsletters, and community expenses (Council Member hosted events, tickets to events and functions, gifts and promotion (including flowers, awards)) **after June 30<sup>th</sup>** in an election year.
- Nothing in this policy shall preclude a Council Member from performing his/her job as a Council Member, nor inhibit him/her from representing the interests of the constituents who elected them.

### **10.2 Policies Applicable During Entire Election Year**

- Corporate resources (any City resources, including the Council Member's office budget, City facilities, City staff and City programs and services) and funding may not be used for any election-related purposes. ***I.E., Council Members cannot be***

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

*subsidized with Corporate resources for election-related purposes.*

- Staff may not canvass or actively work in support of a municipal, provincial or federal candidate or party during normal working hours unless they are on a leave of absence without pay, lieu time, float day or vacation leave.
- The Office Budget for Council Members for the period January 1 to November 30th in a municipal election year be restricted to 11/12ths of the approved Office Budget with the provision that subsequent to Election Day:
  - New Council Members be allocated a budget equal to 1/12th of the approved budget amount for the month of December; and
  - Re-elected Council Members have available to them the balance of funds remaining as of Election Day
- Council Members may not deliver any unsolicited material outside their existing ward where printing and/or distribution costs are paid by the City. Care should be taken to ensure that the mailing of newsletters be restricted to the member's ward only (with accommodation made for the normal spillage associated with Canada Post postal walks.) This policy is to be effective not only during an election year but at all times.
- Council Members may not:
  - Print or distribute any material paid by City funds that illustrates that a Council Member or any other individual is registered in any election or where they will be running for office;
  - Profile (name or photograph) or make reference to, in any materials paid by City funds, any individual who is registered as a candidate in any election;
  - Print or distribute any material using City funds that makes reference to, or contains the names or photographs of, or identifies registered candidates for municipal elections; and that Minutes of City Council and Committee meetings be exempt from this policy.
- Council Members are responsible to ensure that the content of any communication material, including printed material such as newsletters, advertising etc., funded by the city for the operation of each Council Member's Office, is not directly election-related.
- Web sites or domain names that are funded by the City of Vaughan may not include any election-related campaign material.
- The City is to be reimbursed for all election-related calls from cell phones, blackberries and PDA's which are funded by the City.
- No Council Member shall undertake campaign-related activities on municipal

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

property during regular working hours.

- Council Members may not use the City's voice mail system to record election related messages.
- Council Members may not use the services of any staff in the City of Vaughan to assist in any communication activity related to the preparation or distribution of campaign related materials or events.
- No photographic or video materials may be created by City staff for use in any campaign materials.
- The City of Vaughan logo will not be used in any campaign related materials.

### **10.3 Discontinued Activities During an Election Year**

The following activities are discontinued for Council Members after June 30<sup>th</sup> of an election year unless so directed and approved by Council:

- The ordering of stationery *with any reference to the name of the Council Member.*
- The ordering or movement of office furniture and furnishings, *except in the case of operational necessity where to do otherwise would prevent the Council Member from carrying out the duties of his/her office.*
- Distribution of media releases by or on behalf of individual Council Members including through the use of City of Vaughan media relations or departmental communications networks.
- *Any form of advertising by a Council Member.*
- No advertising paid for by the City of Vaughan shall contain the name of a Council Member or the Mayor, *unless required in order that they may carry out their duties as an elected official e.g. partnerships with other levels of government. Names of Members of Council are permitted in these events.*
- *City-paid-advertising refers to situations where the City purchases advertising in various media outlets. In these instances, reference can be made to the Mayor and Members of Council as a group but **not individually by name**. Corporate news releases and media advisories are not considered City-paid-advertising.*
- Printing and/or general distribution of *electronic or printed* newsletters.
- *Printing and distribution of mailings except with respect to a matter then under*

Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

Amended: 2011/18/11  
Report No/Item: 17/6

<b>Policy No:</b>	<b>CL – 012</b>
<b>Department:</b>	<b>COUNCIL</b>
<b>Subject:</b>	<b>COUNCIL MEMBER EXPENSE POLICY</b>

*consideration or about to be considered at a public meeting or by a Committee of Council, or Council, pertaining to an existing issue in the community, and then only to the persons in the immediate vicinity of the particular location in question. No such mailings may be made where the Council Member is aware that City officials have or will be distributing a communication to the same effect.*

- Community expenses, including Council Member hosted events, tickets or any contribution to events and functions, and gifts and promotions (*including flowers ,awards or any other gift/promotion*).

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Council Approval: 2010/03/09  
Report No/Item: 9/26  
Cross Reference: Policy No. 01.37

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Report No/Item: 17/6

## **Administrative Policies & Procedures**

### **Corporate, Travel & Auto Expenses**

#### **Policy No. 28**

Human Resources Department

<b>Topic:</b>	Corporate, Travel & Auto Expenses	<b>Affects:</b>	All Employees & Elected Officials
<b>Section</b>	Financial Management	<b>Replaces:</b>	Old Policy No.28
<b>Original Policy Date:</b>	April 6, 1988	<b>Prior Revision Date:</b>	May 1, 2006
<b>Effective Date:</b>	May 9, 2012	<b>Next Revision Date:</b>	
<b>Prepared By:</b>	Human Resources	<b>Approval Authority:</b>	CAO

### **1. POLICY**

The Town of Aurora will reimburse elected officials and employees all actual expenses reasonably incurred in the performance of their duties or in respect of travelling within or outside of the town as set out herein. Travel beyond Canada to the continental United States requires written pre-approval of the CAO. Travel beyond the continental United States requires pre-approval by Council.

### **2. GENERAL**

All expenditures are subject to corporate, departmental and divisional budget constraints, and are subject to the approval of the employee's supervisor prior to reimbursement.

In all circumstances, judgment is required, trying to ensure that a reasonable taxpayer in similar circumstances would find the expense justifiable and in the interests of the corporation. Employees should be particularly careful in evaluating such optics when expenses or events involve an existing or potential supplier of goods or services for the Town.

### **3. TRAVEL COSTS REIMBURSEMENT**

Staff will take reasonable efforts to minimize travel costs when travelling on town business, taking into consideration opportunities to use public transit or carpooling, their own safety, and best use of time.

#### Own Vehicle Costs:

Employees who use their own vehicle for travel on town business must document their kilometres driven for each leg of their travel for each day, using a format similar to that shown in "Attachment A" for approval by their supervisor.

Travel distances for reimbursement shall be determined as originating from/ending at the employee's normal work location (Town Hall, SARC etc.), as determined using actual odometer readings, or verified by maps/directions from the Internet, regardless of whether travel is direct from/to the person's residence. Reasonable routing for multiple destinations of a single day are expected, with the actual cumulative distance driven reimbursed. Driving beyond the borders of Ontario is to be pre-approved in writing by the departmental Director prior to the travel.

Commuting from home to the normal workplace is not eligible for reimbursement.

Per-kilometre reimbursement rates will be reviewed and approved by the Chief Administrative Officer on or about April 1 of each year, or more frequently if deemed appropriate. The rate will be

established on a recommendation from the Treasurer. In developing the recommendation, the Treasurer will use a formula approach using information contained in the Canadian Automobile Association's annual publication "Driving Costs" and local fuel costs. Such allowance rate shall be deemed by the Corporation as "reasonable" for purposes of federal income tax purposes. Such reasonable reimbursements based on per kilometre actual usage are not subject to income tax or other statutory deductions, subject to amendment by the federal government.

*The per-kilometre reimbursement rate effective May 1, 2012 will be \$0.58 per kilometre.*

Normally no additional reimbursement will be made for accident or other damage, including cleaning interior or exterior, subject to the following exception:

In recognition that inspection staff regularly use their own vehicles on Town business within active construction areas and are subject to above normal mud and tire punctures, the listed positions below shall be entitled to an additional \$0.04 per kilometre allowance on all kilometres driven in respect of their Town work, except for travel to conferences and meetings not occurring in in-Town development construction areas. Additional positions may be so entitled upon the written approval of their departmental Director and the CAO.

- Building Inspector/Plans Examiner
- Senior Building Inspector
- Senior Plumbing Inspector
- Acting Senior Building Inspector
- Acting Code Specialist
- By-law Enforcement Officer

*Parking:* Parking lot charges shall be reimbursed based on paid receipts, to be submitted at the time associated mileage reimbursement is claimed.

*Parking fines:* Parking fines and other infractions are not reimbursed as these are the direct responsibility of the driver. Naturally this extends to infractions while driving Town owned vehicles as well as personal vehicles.

*Rental Cars:* Employees with their own car who choose to rent a vehicle rather than use their own vehicle for business travel shall be reimbursed only in the same manner as they would had they used their own vehicle for the travel or the actual rental costs, which ever is less.

*Highway 407 Toll Charges:* The Town will pay costs of 407 or other highway tolls where appropriate.

#### Other Travel Costs:

*Transit and taxi:* The Corporation will reimburse reasonable amounts for appropriate use of transit, taxi and airport limousines upon presentation of receipts.

*Air travel:* The Corporation will reimburse costs for appropriate use of air travel. Pre-approval by the department Director is required prior to confirming flight arrangements. Air travel shall be by the most economic seating available on the most appropriate commercial airline connections in the circumstances. In no circumstances shall first class or similar premier seating fares be reimbursed. Use of taxi, bus, airport limousine or similar services from the employee's home to the airport and back, is considered as a reasonable alternative to driving to the airport and parking an owned vehicle while away.



*Overnight Accommodations:* The Corporation will reimburse amounts for necessary hotel accommodations when travelling on town business. In-room additional charges such as mini-bar, laundry/dry cleaning, and pay-per-view programming shall not be reimbursed. Internet and business office use fees are eligible expenses. Base room charge rates shall be not more than \$225 per night, or if in excess of such amount, the most economical room available at the time of booking. Multiple staff per room is not expected.

*Auto Allowances:* Directors and CAO shall receive as part of their compensation an annual taxable allowance, paid bi-weekly, for use of their own vehicle for Corporation business within Town limits. The allowance is based on 2,400 kilometres of use per year (18,000 kilometres for CAO), and shall be adjusted accordingly each time the per-kilometre reimbursement rate for staff is adjusted.

**Meals, Hospitality, Entertainment and Networking Expenses:**

*Meals:* Reasonable costs, subject to the Town's Alcohol Expenses Policy noted below, will be reimbursed, based on the actual receipted expenses. Cost guidelines, including gratuity are as follows:

Breakfast	- \$15.00 per person
Lunch	- \$ 25.00 per person
Dinner	- \$ 30.00 per person

*Per Diem Incidental Allowance:* \$15.00 per hotel night – no receipt required

*Networking:* Reasonable costs associated with attendance at networking events or functions arranged by associations or conference organizers, including sporting or entertainment events, golf tournaments (including when in conjunction with a conference), where attendance or representation at such event is beneficial to the employee's work effectiveness for Town purposes, will be reimbursed, where written pre-approval by the departmental Director is obtained.

*Family members:* Spousal/family member surcharges: When travelling on Town business, where appropriate, a spouse, partner or family member may accompany the staff member. All surcharges and costs associated with such persons must be borne by the employee.

*Meetings and town staff only related expenses:* Modest expenses for meeting supplies or appropriate meetings with staff where appropriate will be reimbursed, subject to annual budget allocations.

*Alcohol Expenses:* Normally, business expenses should not include costs for alcoholic beverages.

*Special Occasions:* Reasonable expenses for special events, such as the departure of an employee or summer student, or significant graduation, will be reimbursed.

#### **4. UPDATES**

Minor administrative updates to this policy by the CAO are authorized provided no material changes affecting members of Council or changes which may have a material financial impact on the corporation are made without Council approval.

#### **5. REFERENCE**

Staff Training and Development – Policy No. 30  
Attendance at Conferences/Conventions – Policy No. 31  
Memberships – Policy No. 45  
Members of Council Expense Policy – Policy 57



## Administrative Policies & Procedures

Compensation and Support for Members of Council

**Policy No. 57**

Human Resources Department

<b>Topic:</b>	Compensation and Support for Members of Council	<b>Affects:</b>	Elected Officials and Electoral Candidates
<b>Section</b>	Administration	<b>Replaces:</b>	Old Policy No.57
<b>Original Policy Date:</b>	January 1, 2001 (old #57)	<b>Prior Revision Date:</b>	February 12, 2013
<b>Effective Date:</b>	April 9, 2013	<b>Next Revision Date:</b>	
<b>Prepared By:</b>	Human Resources	<b>Approval Authority:</b>	Council

### 1. POLICY

The Corporation of the Town of Aurora provides appropriate and clear support for Members of Council in their activities required to carry out the duties of their elected position.

### 2. PURPOSE

The Town of Aurora is committed to providing clear expectations and guidance for existing and potential members of Council with respect to compensation of members of Council, as well as the support and services provided to them as members of Council as they carry out the duties of their elected position. This policy document is meant to set clear expectations to avoid conflicts between members of Council and the administrative staff.

### 3. GENERAL

#### Direct Compensation and Benefits:

Council sets its own compensation and benefits remuneration from time to time, and changes are enacted by by-law. Any Council may revisit the enacted by-law at any time, subject to the Procedural By-law. Such direct compensation and benefits remuneration will include salary, but may also include auto allowances, benefits, home office expenses, and other financial or equivalent arrangements.

#### Provision of Office Space and Support:

The Mayor is provided with the following:

- access to a private furnished office space at Town Hall, including a hard-line telephone;
- a Town owned laptop computer station which shall be connected to the Town's secure network, and have access to the Internet;
- the assistance of an Executive Assistant, who is an employee of the Town, and who also supports where possible the administrative needs of other members of Council;
- a Town owned and subscribed PDA type device (currently Blackberry);
- necessary and appropriate office supplies, access to a fax and copier/printer;
- meeting room space to meet with constituents or other Town guests;
- a reserved parking space at Town Hall;

- passes for fitness, pools and ice for the duration of the term of office; and
- Town logo merchandise or clothing to a value of \$250 per year for personal use.

Members of Council are provided with the following:

- access to a furnished shared office space, including hard-line telephones;
- shared resource computers in the shared office space, which shall be connected to the Town's secure network, and have access to the Internet;
- Internet connection rights to the Town's secured network for Councillor access;
- the assistance of the Executive Assistant to the Mayor, who is an employee of the Town, and who supports where possible the administrative needs of other members of Council;
- at the request of members of Council, a Town owned and subscribed PDA type device (currently Blackberry);
- necessary and appropriate office supplies, access to a fax and copier/printer;
- meeting room space to meet with constituents or other Town guests;
- passes for fitness, pools and ice for the duration of the term of office; and
- Town logo merchandise or clothing to a value of \$150 per year for personal use.

All staff and members of Council are subject to the Town's ITS policies when using Town computer or telecommunications equipment or facilities.

**Reimbursement of Appropriate Expenses:**

The annual approved budget sets out the provision of funding for the following groups of expenses.

- Conferences/seminars/training & development expenses;
- Constituency business and related expenses; and
- Other expenses of Members of Council, including those related to holding of committee or public meetings which they chair or host.

Where paid directly by a Member of Council, reimbursement of these expenses is subject to Policy No.28, and approval of the Mayor and the Treasurer. Policy No.28 "Employment Expenses" sets out guidelines and restrictions applicable to staff, and should serve as guidance for members of Council. The Executive Assistant to the Mayor may arrange direct Town payment of certain conference or training type registration costs.

Authorized conferences, seminars, training and development sessions are restricted to destinations within North America and include, but are not limited to, the following:

<i>Conferences/Seminars</i>	<i>Training &amp; Development</i>
<ul style="list-style-type: none"><li>• FCM Sponsored events</li><li>• AMO Sponsored events</li><li>• Ontario Traffic Conference</li><li>• Cdn. Public Works Assoc. events</li><li>• Ontario Good Roads</li><li>• Cdn. Parks &amp; Rec. Association</li><li>• Parks &amp; Recreation Ontario</li><li>• Cdn. Institute of Planners events</li><li>• OMHRA Sponsored events</li></ul>	<ul style="list-style-type: none"><li>• Communication/Public Speaking Training</li><li>• Health &amp; Safety / W.H.M.I.S. [ First Aid / C.P.R. ]</li><li>• Executive Management Workshops</li><li>• Management / Supervisory Skills Workshops</li><li>• Change Management / Business Process Improvements</li><li>• Stress in the Workplace</li><li>• Harassment &amp; Discrimination</li><li>• Information Technology Training &amp; Development [ i.e. Word, Excel, Powerpoint ]</li></ul>



The frequency and/or number of sessions attended will be determined based on availability of financial resources relative to the above referenced spending limits. The Mayor shall pre-approve Council members' attendance to a conference or training event following confirmation of remaining available funding. Travel, accommodation and ancillary expenses associated with attendance at such events are funded from the same budget account.

Eligibility criteria for spending annually approved constituency expense or municipal business funding includes, but is not limited to, the following uses:

<i>Other Expenses</i>	
•	<i>Attendance at Community events</i>
	▪ <i>York Regional Police Gala</i>
	▪ <i>United Way Charity events</i>
	▪ <i>Conservation Authority General Meeting</i>
	▪ <i>Lunch Meetings, other business related hospitality</i>
•	<i>Meals provided to Council between/prior to scheduled meetings</i>

#### **4. DISCLOSURE OF COMPENSATION AND EXPENSES**

Prior to each March 31, the Treasurer must provide to Council a statement of all remuneration and expenses paid in the prior year to members of Council and members of appointed boards and committees. Such report is a statutory report required of the *Municipal Act, 2001*, S.O. 2001, c. 25 as amended (the "Act"), and is a public record. Further, this policy document, any By-law of the Corporation, compensation of members of Council, and expense supporting documentation (subject to MFIPPA), is a public record.

In April 2013, Council directed that expenses of members of Council be reported publicly semi-annually by way of publication in a logical and readily located section of Town's website. The form of such report shall be that as used in reporting the 2012 expenses. The interim reports are not to be placed on the public agenda, rather produced and published by staff on the website. The website published reports are to "be retained on the Town's website for the duration of the Council term". The annual statutory report will continue to appear in the public agenda as required by legislation, and will also be available at the new "Expenditures of Council" section of the website.

#### **5. UPDATES**

Minor administrative updates to this policy by the CAO are authorized, provided no material changes affecting members of Council or changes which may have a material financial impact on the corporation are made without Council approval.

#### **6. REFERENCE**

Employment Expenses for Staff – Policy No.28  
Annual Budget

Signed:



Neil Garbe, Chief Administrative Officer

16-Apr-13

Date



## Procedure

Procedure Name:	Purchasing, Accounting and Payment Procedures
Parent Policy:	<b>Member of Council Expense Policy</b>
Procedure Owner:	Corporate and Financial Services – Director, Financial Services/Treasurer
Approved by:	Council
Effective Date:	June 1, 2012
Date of Last Revision:	New
Review Date:	Beginning of new term of Council
Procedure Status:	Adopted by Council April 23, 2012

### PURPOSE:

This Procedure addresses the purchasing, accounting and payment procedures relating to the Member of Council Expense Policy.

### SCOPE:

This Procedure sets out the processes relating to the purchasing, accounting and payment of the expenses of Members of Council in association with constituency budget allocations.

### PROCEDURE:

#### Purchasing Procedures

The Member of Council Expense Policy outlines those expenses that are eligible and those that are ineligible to be incurred by Members of Council. Members of Council are encouraged to consult with the Manager, Projects and Support Services and/or the Director, Financial Services/Treasurer if they have questions relating to expenses and in advance of ordering any goods or service.

#### Accounting Procedures

The claims for expenses of Members of Council must follow basic accounting and audit principles:

- Expenses must relate to the business of the Town. Members of Council cannot claim expenses of a personal nature.
- Members of Council must incur the expenses. Expenses incurred by third parties cannot be claimed.
- Members of Council must provide proper documentation, including detailed/itemized original receipts and/or invoices, for all expense claims. In the case of any internet on-line purchases, a copy of the confirmation must be attached to the expense claim. If the expense is a hospitality related expense/business meeting, the Member of Council shall indicate who was present and the purpose of the meeting.

- When claiming expenses, the *Business Meeting/Hospitality Expense Reimbursement Form* or the *Expense Reimbursement Form* must be signed and submitted as part of the claim. Expenses will not be reimbursed without such accompanying documentation.
- Invoices must include a description of the goods purchased or services rendered, the cost, and applicable taxes.
- Expenses must be charged to the year in which they occurred. Expenses cannot be carried forward to subsequent years unless provided for by contract (ex. a contractual pre-payment).
- Members of Council who charge for goods and services against the current year must have received the goods and/or services from the vendor before December 31 of the year.
- Expense documentation shall be submitted within 30 days of incurring the expense. Expenses will not be reimbursed past 60 days from the date the expense was incurred.
- Public funds may not be expended or committed for personal use, non-Town business use, campaign or election related purposes.

### Payment Procedures

- Corporate Purchasing Cards are provided to each member of Council to allow for the purchase of goods and/or services at the point of sale.
- All expenses incurred must be documented on the *Business Meeting/Hospitality Expense Reimbursement Form* (Appendix A) or the *Expense Reimbursement Form* (Appendix B) and be supported with detailed/itemized original receipts and written supporting documentation. If the expense is a business meeting, supporting documentation must include the full names of participants attending the meeting and the date and purpose of meeting.
- Deposit of funds, where possible, will be made via electronic funds transfer.

### RELATED DOCUMENTS:

Richmond Hill - Member of Council Expense Policy

**APPENDIX 'A'**

Bill No.

By-law No. A.-

A by-law to repeal and replace Council Policy 28(2) being the "Council Members' Expense Account" Policy.

WHEREAS subsection 5(3) of the *Municipal Act, 2001* provides that a municipal power shall be exercised by by-law;

AND WHEREAS the Municipal Council wishes to take the necessary steps to repeal and replace the existing Council policy pertaining to the Council Members' Expense Account to include hosting costs for educational forum, set annual limits for certain expenditures; provide for the quarterly posting of Council Members' expenses on the City of London's website; and to require the return of certain goods and equipment at the conclusion of a Council Members' holding of office;

NOW THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

1. Council Policy 28(2) is hereby repealed and replaced with a new Council Policy 28(2) attached hereto as Schedule "A"
2. This by-law shall come into force and effect on the day it is passed.

PASSED in Open Council on October 14, 2014.

J. Baechler  
Mayor

Catharine Saunders  
City Clerk

First Reading – October 14, 2014  
Second reading – October 14, 2014  
Third reading – October 14, 2014



## **28(2) Council Members' Expense Account**

The following policy is established to allocate an annual sum of \$15,000.00 to each Member of Council to support Councillors in performing their diverse roles and representing their constituents. The allocation is subject to the following conditions:

- (a) This policy does not apply to:
  - (i) the Head of Council;
  - (ii) any travel-related expenses that are not eligible for reimbursement under Council Policy 28(1) related to Travel and Business Expenses;
  - (iii) travel expenses incurred by any Member of Council who has been nominated by the Municipal Council to represent it as a member of a committee or of the Board of Directors of the Federation of Canadian Municipalities or the Association of Municipalities of Ontario; it being noted that the latter expenses will be subject to Council approval of a source of financing;
  - (iv) elected officials' salaries and related payroll costs;
  - (v) expenses related to telephone, mobile devices and computers issued by the Corporation; noting that the standards for the aforementioned equipment are established by the City Clerk in consultation with Information Technology Services and are reflected in Council Policy 5(29);
  - (vi) City of London business cards, letterhead and envelopes;
  - (vii) a limited general supply of pens, pencils, erasers, highlighters, markers, scribble pads, message pads, post-it notes, paperclips, tape, staples, etc.
  - (viii) expenses for goods or services of a personal nature;
  - (ix) election-related expenses, including expenses incurred to produce or distribute campaign literature or materials, in accordance with Council Policy 5(28);
  - (x) expenses incurred by delegates who the Mayor may, from time to time and at his/her discretion, request to attend meetings with federal, provincial or municipal organizations, or of the Mayors and Regional Chairs of Ontario (MARCO) and the Large Urban Mayors Caucus of Ontario (LUMCO) on his/her behalf; and,
  - (xi) any donations or grants as these items are covered under the City of London Municipal Granting program.
- (b) The annual allocation shall be subject to annual Budget approval;
- (c) The allocated sum may be used by Members of Council for any of the following purposes:
  - (i) any conference, seminar or workshop having a direct relationship to municipal concerns or interests; such expenses to be in accordance with Council Policy 28(1) Travel and Business Expenses;
  - (ii) educational courses which would assist the elected official in the completion of their Council-related duties and responsibilities;
  - (iii) gifts and souvenirs for protocol and City of London promotional purposes up to a maximum value of \$1200 annually;
  - (iv) the expenses of a spouse or companion when claiming business hosting expenses, at the discretion of the elected official, when such an expense is considered to be necessary for the advancement of the interests of the City and is in accordance with Council Policy 28 (1) Travel and Business Expenses;

- (v) office and computer equipment, furniture and supplies exceeding corporate issue, subject to the following conditions:
    - A) purchases of single items exceeding \$750.00 (excluding HST) in value will require the pre-approval of the Expense Review Officer (or designate) and it must be demonstrated that such purchases are necessary in order to effectively represent and serve the constituents;
    - B) purchases of single items exceeding \$750.00 (excluding HST) in value will be returned to the City Clerk upon the completion of the term to determine appropriate Corporate reuse or redistribution, should the Councillor not be returning for an additional term;
    - C) notwithstanding part B), above, out-going Councillors may purchase a piece of equipment, originally purchased with "City" funds, using personal funds payable to the City, at present-market value;
    - D) purchases of single items exceeding \$750.00 (excluding HST) in value in the final year of the term will require the submission of a request for approval to the Corporate Services Committee on an exception basis, and will remain subject to all conditions described above;
  - (vi) publication of newspaper notices to extend Seasons Greetings, advertise ward or neighbourhood meetings, extend congratulations to community organizations, convey Council actions on matters of public interest up to a maximum value of \$1,000 annually;
  - (vii) expenses related to ward matters and the operation of a "ward office", including such expenses as: neighbourhood or constituent meetings, notices, lease of constituency office space within the ward, printing, etc.;
  - (viii) expenses related to the hosting of educational forums related to the business of the Municipal Council, for the benefit of the public (eg. Speaker's fees and travel expenses, venue rental for the forum, etc.);
  - (viii) expenses relating to normal "wear and tear" of the primary vehicle, as recorded with the City Clerk, used for City business such as: gas receipts, oil changes, tires, brakes, parking and other fluid changes/fills.
  - (ix) contracting of temporary, part time office assistants subject to the following conditions:
    - Members of Council will be responsible for the contracting and supervision of office assistants who will be under a purchase of service agreement with the Council member.
    - Members of Council shall arrange for their assistants to submit an invoice for work performed at the agreed upon rate. All invoices will be approved by the contracting Council Member prior to submission to the City Treasurer for payment. All payments will be subject to the availability of funding in the Council Member's Expense Account;
    - temporary office assistants contracted by members of Council will not be provided with access to the City Hall computer system, but could be provided with access to any offsite service provided by an outside service provider, at the discretion of the Council member;
    - office assistants working for Members of Council will be provided keys and security card access from 8:00 a.m. to 5:30 p.m., Monday to Friday, to the office of the Council member for which they are providing services; and,
    - the Code of Conduct policy for Members of Council will be followed in supervising these assistants including the protection of confidential information.
  - (x) community event ticket purchases, for the individual Councillor.
- (d) For expenses not included in (c), above, elected officials may, at their discretion, submit a request through the Corporate Services Committee for approval of an expense, on an exception basis;

- (e) No goods or services shall be purchased in excess of what the Council Members require to complete their term of office, and all expense claims will require the submission of original, detailed receipts and clear explanation of the City/Ward-related purpose.
- (f) The City Treasurer will provide an annual report to the Municipal Council detailing elected official remuneration and all expenses incurred against each elected official's expense account, such report to be prepared on or before March 31st of each calendar year; and,
- (g) All elected official expense information is considered to be public information, with the exception of any detail that is subject to the *Municipal Freedom of Information and Protection of Privacy Act*, or any other relevant legislation, and shall be posted by the City Clerk, or designate, on the City of London website, on a quarterly basis.

ADOPTED DECEMBER 4, 2001, AMENDED MARCH 3, 2003, JULY 25, 2005, FEBRUARY 6, 2006; MARCH 26, 2007, MARCH 30, 2009, OCTOBER 24, 2011 (By-law No. A.-6736-297); APRIL 11, 2012 (By-law No. A.-6801-105); JULY 24, 2012 (By-law No. A.-6851-228) | JULY 24, 2012 (By-law No. A.-6852-229) [28(2) AUG 1999]

# Corporate Policy

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**Subject: Council Expense**

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## Policy Statement:

The Town of Caledon shall provide Members of Council with fair remuneration, allowances, benefits, resources and reimbursement for reasonable permitted expenses incurred while carrying out their respective roles and responsibilities.

Council remuneration shall be adjusted in accordance with this policy and shall be subject to Council approval.

## Scope:

This policy applies to all members of Council.

## Purpose:

It is recognized that the primary reason for individuals seeking municipal public office is public service. However, it is important to ensure that appropriate and equitable compensation for time and expenses is provided to individuals who serve on the Town Council.

### 1. Expense Limits

- 1.1 The Mayor may incur expenses in accordance with this policy to a maximum of \$16,600 per annum excluding mileage.
- 1.2 A Councillor may incur expenses in accordance with this policy to a maximum of \$5,200 per annum excluding mileage.
- 1.3 The Acting Mayor expense limit is a maximum of \$1,000 per annum.

### 2. Information Technology Equipment & Services

- 2.1 At the commencement of each term of Council, each member of Council will be provided with the equipment and services as outlined below for use in their home office or the Town Hall office:
  - A laptop computer with carrying case, one docking station, one pointing device (mouse) and Town supported software
  - One output device (printer, fax, etc.) for home office
  - Town email account
  - One cellular phone including accessory kit
  - One Blackberry mobile communication device including accessory kit
  - Wireless Internet Router for home



# Corporate Policy

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- 2.2 During the term of Council one upgrade to a Blackberry will be provided.
- 2.3 The annual administration costs payable to a single service provider for hosting of the Councillors' website will be provided.
- 2.4 The cost of the equipment/service referred to above shall be charged to a separate account and is not considered as an expense to a Member of Council's individual expense account and shall be included in the annual budget.
- 2.5 Town staff does not provide support to computers, computer equipment or software that is not owned by the Town. Town equipment requiring service must be brought into Town Hall to the Information Technology staff.
- 2.6 Set-up or support to install a new computer system in a home office for Town related business that is funded by the Region of Peel is an eligible individual expense.
- 2.7 Non-standard accessories (wireless headsets, etc) may be purchased through Information Technology and is an eligible individual expense.

## 3. Business Office

- 3.1 A business office expense as outlined below is an eligible individual expense:
  - Business Cards that meet the Town's approved standards
  - Stationery and Office Supplies
  - Courier Service
- 3.2 Home office furniture is not an eligible individual expense and will not be reimbursed.

## 4. Community Involvement

- 4.1 A community involvement expense as outlined below is an eligible individual expense:
  - Community memberships
  - Community functions that support or take place in the Caledon Community (tickets for events, dances, roasts or golf tournaments)
- 4.2 A religious or political organization is not eligible for a financial donation/sponsorship under this policy. An eligible individual expense can include the non-donation portion of a political event (i.e. the cost of dinner for which no donation receipt would be provided).

# Corporate Policy

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## 5. Public Relations

5.1 A public relations expense as outlined below is an eligible individual expense:

- Town souvenir/promotional item such as pens, pins, etc
- Floral tribute or charitable donation in lieu of a floral tribute
- Greeting card
- Sponsorship of a group or organization as long as it is through the donation of a Town souvenir/promotional item or the cost of a room rental in a Town of Caledon facility
- Participation in a charitable event provided a donation receipt is not issued to either the Town or the individual member of Council

5.2 Sponsorship of a team or an individual is not an eligible individual expense and will not be reimbursed.

5.3 Where more than one member of Council is participating in a charitable event, members of Council shall among themselves determine the amount each individual will contribute.

## 6. Public Relations – Corporate Expense

6.1 The cost of a corporately sponsored table at an event shall be charged to a separate account and is not considered as an individual expense to a Member of Council's expense account. Corporately sponsored table events may be filled by a Member of Council, staff or guest.

6.2 The cost of the items referred to in section 6.1 shall be charged to a separate account and is not considered as an expense to a Member of Council's individual expense account and shall be included in the annual budget.

## 7. Telecommunication Services & Supplies

7.1 A telecommunication service or supply as outlined below is an eligible individual expense:

- Telephone service for a home office including answering service or other features
- Cell phone service including monthly charges and usage charges for Town related business
- PDA wireless service including monthly charges and usage charges for Town related business
- Costs of Town business related long-distance charges incurred on a Member of Council's personal home telephone service.
- Supplies for home office fax machine and printer
- On-going web site development and support



# Corporate Policy

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## 8. Mileage

- 8.1 Mileage is an eligible individual expense and a Member of Council will be reimbursed when required to drive their personal vehicle for Town business purposes and shall be included in the annual budget.
- 8.2 The rate per kilometer will be set as follows:
- An annual review of mileage rates be undertaken each year utilizing the Canada Revenue Agency's two reasonable per kilometer rates that are set at the end of each year.
  - The mileage reimbursement rates be automatically adjusted effective January 1<sup>st</sup> of the following year based on the average of these two rates.
  - Staff be authorized to amend the Council Expense Policy to incorporate any change in rates.
  - Council be informed of the change in mileage rates by an information report from the Town Treasurer.
  - The current mileage rate per kilometer for reimbursement is 50¢ per kilometer.
- 8.3 Mileage reimbursement shall be calculated at the Town approved rate and the driving distance where possible shall be calculated utilizing [www.mapquest.com](http://www.mapquest.com) or a similar service.

## 9. Conference/Seminar/Education – Travel & Meals

- 9.1 A Conference/Seminar/Education and Development program and associated travel and meals is an eligible individual expense:
- Actual costs for registration fees.
  - Air travel costs will be reimbursed to a maximum of economy air fare. For the purpose of this policy, “economy air fare” shall mean the conference rate air fare, when available or the “economy air fare” which was generally available at the time when travel arrangements were made.
  - Ground transportation to and from the airport.
  - Car rental for use while on an out-of-town business trip will only be reimbursed should there be no other alternative.
  - Use of a personal vehicle for travel to out-of-town functions will be reimbursed up to the mileage cost that does not exceed the cost of economy air fare for the same purpose.
  - Accommodation shall be paid at a single room rate or at the conference rate for the duration of the event, plus one day travel, when appropriate.
  - Meals while attending a conference/seminar or an education and development program. A Member of Council may elect to claim a per diem of \$60.00 where a minimum of one over night stay is required consisting of \$10.00 for breakfast, \$15.00 for lunch and \$35.00 for dinner in lieu of

# Corporate Policy

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submitting receipts for meal expenses while attending a conference/seminar or an education and development program. The per diem claim can be submitted for reimbursement one week in advance of the conference/seminar or education and development program.

9.2 The meal per diem rate will be set as follows:

- an annual review be undertaken of the total per diem rate at the Region of Peel
- the per diem rate will be set automatically at the Region of Peel's total per diem rate
- Staff be authorized to amend the Council expense policy to incorporate any change in the per diem
- Council be informed of the change in the per diem rate by an information report from the Town Treasurer

9.3 Where meals are included in the cost of registration for a conference/seminar or an education and development program, the per diem will not be paid for the specific meal provided.

9.4 Deductions from a per diem will not be done for "Continental breakfasts" and meals provided by airlines/railways.

9.5 Registration, accommodations and travel arrangements are to be made through the appropriate administrative support staff person.

9.6 A Member of Council who wishes to combine a Town business trip with personal travel may do so provided that they assume all additional expenses not related to Town business.

## 10. Miscellaneous

10.1 The following are eligible individual expenses:

- Newsletters, flyers and reports \*
- Corporate Business Meal \*\*
- Employee Retirement dinners
- Parking fees
- Taxi, bus and train fares
- 407 ETR trip toll charges and associated administration fees including a monthly transponder fee if a Town business trip is charged during that month
- Printing requisitions \*
- Advertising \*
- Subscriptions – books, magazines, newspapers
- Postage of newsletters, flyers and reports
- Other similar items related to the duties of a Member of Council





# Corporate Policy

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- \* Where a Member of Council requests the printing of an item to be completed using the Town's copying equipment, the charge will be the rate established on a cost recovery basis by Information Technology on an annual basis.
- \*\* A Corporate Business Meal must show the name of the guest(s) and state the purpose or reason for the meeting/meal. A Corporate Business Meal may include a luncheon or dinner event. Reimbursement for an alcoholic beverage will not be provided.

## 11. Acting Mayor

- 11.1 When the Mayor requests the attendance of a Member of Council at a special function or when the Mayor requests a Member of Council to attend on his/her behalf an event as Acting Mayor, these expenses shall be charged to a separate account and reported on the statement of remuneration and expenses separately and are not registered against a Member of Council's individual expense account.

## 12. Expense Approval/ Budget - General

- 12.1 An Expense Claim Form and a receipt must be submitted in order for a claim to be processed, unless provided otherwise by this Policy. A credit card slip for meals will not be accepted in place of a vendor's receipt.
- 12.2 An Expense Claim Form must be submitted certifying all expenses incurred that have been paid in advance of attendance at the event (ie: airfare, accommodation, per diem, etc.).
- 12.3 An expense for a spouse or companion is not an eligible individual expense and will not be reimbursed.
- 12.4 A Member of Council will not be reimbursed for an alcoholic beverage.
- 12.5 A Member of Council will not be reimbursed for the cost of a fine.
- 12.6 An expense incurred by a Regional Councillor while performing Regional related business is not an eligible individual expense. Claims for Regional expenses are to be made directly through the Region of Peel.
- 12.7 Loss or damage to a vehicle shall not be the responsibility of the Town.
- 12.8 Where a conference or other event is hosted out of the country, foreign exchange will be paid on actual costs and converted at the exchange rate prevailing at the time the costs were incurred.
- 12.9 An individual Member of Council surplus (deficit) at the end of a budget year can be carried forward to the following year, within a term of Council, in accordance with the calculations completed by the Town Treasurer.



# Corporate Policy

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- 12.10 A Member of Council shall not carry forward a surplus (deficit) from term to term.
- 12.11 Any assets purchased using Town funds, regardless of the funding source, remain the property of the Town and must be returned to the Town in the event that the individual is no longer a Member of Council.
- 12.12 The Director of Administration/Town Clerk shall be responsible for the approval of requests for payment/reimbursement of eligible individual expenses subject to completion of the Expense Claim Form and supporting documentation.
- 12.13 An Expense Claim Form is to be submitted by the 15<sup>th</sup> of the month following the month in which the expense was incurred.

## 13. Accountability

- 13.1 The following steps set out the action to be taken to resolve a dispute or extraordinary circumstance that may arise regarding reimbursement payments:
  - a) The Director of Administration/Town Clerk or his/her designate shall meet with the Member of Council and make every reasonable effort to resolve the matter.
  - b) Where a matter can not be resolved the Director of Administration/Town Clerk or his/her designate shall prepare a report to Council for its consideration.
- 13.2 The Corporate Services Department shall report quarterly to Council on the expenses incurred to date, with a subtotal for each expense category. The Corporate Services Department shall, as required by legislation, submit an annual report on Council total annual expenses.
- 13.3 The Administration Department shall ensure that the quarterly and annual reports are posted on the Town website.
- 13.4 Upon submission of a signed Expense Claim Form a Member of Council warrants all claims are related to Town business.

## Reference and Related Documents:

None.

**REIMBURSEMENT OF COUNCIL EXPENSES POLICY**

<b>Policy Statement:</b>	The City of Barrie is committed to the reimbursement of its elected officials for all reasonable costs incurred in the course of fulfilling their duties. It is expected that all elected officials who incur business expenses, will adhere to the ethical standards of the community and will exercise their best judgment when incurring such expenses. It is also expected that expenses will be incurred only for purposes, and in facilities, that reflect the positive image of the citizens of the City of Barrie. Any expenses incurred are to support the attainment of the organization's approved goals and objectives.
<b>Specific Policy Requirements:</b>	<p><b><u>Discretionary Expense Account</u></b></p> <p>The Mayor and Councillors be provided with an annual expense account with a maximum amount of \$0.06 per person in the City of Barrie for the Mayor's account and \$0.27 cents per person per ward for Councillors (with the population per ward established in accordance with the forecasted population included in the 2013 Ward Boundary Review Report) for the reimbursement of allowable expenses incurred related to their position.</p> <p>Any unused portion of the annual budget cannot be carried forward into a new calendar year.</p> <p>Elected officials are eligible to expend up to the stated maximum in one fiscal year with the exception of election years.</p> <p>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:</p> <ul style="list-style-type: none"> <li>a) New Members of Council be allocated a budget equal to 1/12<sup>th</sup> of the approved budget amount for the month of December; and</li> <li>b) Re-elected Members of Council have available to them the balance of funds remaining as of Election Day.</li> </ul> <p><b><u>Allowable Expenses</u></b></p> <p>The following establishes the definitions of allowable expenses that may be reimbursed:</p> <p><i>Air Travel</i> – Economy class fare only. Air fare receipts and boarding passes must be included with the travel claim to establish that the trip was taken and airfare paid unless supported by a cheque requisition in advance of travel.</p> <p><i>Charges for Toll Roads (Highway 407)</i> – Toll charges for Highway 407 travel will be reimbursed for business trips</p> <p><i>Communication Materials</i> – Includes newsletters, advertisements, websites, etc. Care should be taken to ensure that the mailing/distribution of newsletters be restricted to the member's ward only.</p>

*Hotel Accommodations* – Will be covered on the basis of single room accommodation only at the government rate where available. Double room accommodation may be allowed where a spouse is attending a conference. Any additional expenses incurred for spousal accommodation will be the responsibility of the individual Member of Council.

*Incidental Expenses* - Where overnight accommodation is required or when attending a conference on City business, incidental costs may be claimed for each day or part day of travel status to offset the cost of gratuities, laundry, dry cleaning, newspapers and personal supplies. Incidental costs will be based on receipts submitted and are limited to a maximum of \$10.00/day. Costs over the maximum will be the responsibility of the individual claimant.

*Office Expenses* – Includes business cards, letterhead, printer paper, printer cartridges, stationery, etc. (Note: Each member of Council shall receive 1 box of 250 business cards, 1 box of 500 City Letterhead, 1 box of 500 envelopes, 1 case of 20 pound bond paper and 2 printer cartridges (one colour and one black) per year for a four year term of Council).

*Parking / Public Transit Costs* - Those who incur parking expenses or costs for a local bus or subway while on City business will be reimbursed. Where possible, parking fees should be supported by submitting appropriate documentation.

*Private Vehicles* - May be used for City related business purposes and users will be compensated at the prevailing rates established by the City of Barrie annually. If an elected official chooses to use their own vehicle in an instance where air travel would be available, the elected official will be reimbursed for the lesser of economy air fare or mileage.

*Rail* - Train receipts and boarding passes must be included with the travel claim to establish that the trip was taken and paid for.

*Rental Vehicles* – will be permitted only in circumstances where shuttle bus service to the conference location is not provided. Compact cars should be rented at all times. Collision damage coverage must be secured.

*Spousal expenses*- Spousal expenses are not allowed, with the exception of the Mayor. Any additional fees as a result of spouse or significant other attending a conference shall be paid for by the respective Councillor.

*Taxis* - May be used for local transit, airport service or where private vehicles are unavailable. A receipt is required and the user shall specify the point of origin and destination.

*Telephone and Internet Expenses* – Includes long distance charges and costs associated with cellular phones, blackberries or similar equipment. City equipment is to be utilized for City business only. Costs associated with charges incurred for non-city business are payable by the individual.

*Travel Related Telephone Calls / Faxes / Computer Charges* - All telephone calls/faxes/computer costs placed as a result of City business while traveling will be reimbursed. Charges may be verified by billing

following the use of a personal calling card.

**Car Allowance**

The amount for the car allowance for the Mayor will be \$500 per month. The amount for Councillors will be \$175.00 per month with no mileage compensation for travel within the City limits.

Members of Council will be compensated for each kilometre driven on City Business outside of the City limits based on the City of Barrie rate that is automatically adjusted by May 1<sup>st</sup> of each year. Kilometres driven to and from events/meetings required as a member of Council appointed to a Board, Commission or Committee shall be considered City Business.

“City Business” does not include kilometres driven to attend Board, Commission or Committee meetings which are reimbursed by the specific Board, Commission or Committee.

Claims for kilometre reimbursement are to be submitted within 45 days of the date of travel. Claims for kilometre reimbursement must be submitted within the same calendar year or within 30 days of year end (December 31<sup>st</sup>).

**Use of Corporate Vehicles**

Individual expense accounts will be charged for the usage of Corporate vehicles based on the Corporate mileage rate times the number of kilometres driven and the amounts will be included in annual Council remuneration reports.

**Municipal Administration Program**

All members of Council who successfully complete the Municipal Administration Program or Councillor’s Course offered through correspondence will be reimbursed 100% of the cost of the course including all texts.

**Conferences**

Attendance at a conference for more than one day for specific municipal oriented organizations or municipal related association, excluding the annual conferences of the Association of Municipalities of Ontario (AMO), the Federation of Canadian Municipalities (FCM) and the Town and Gown Association. Workshops or seminars conducted by Federally, Provincially or Municipally-oriented organizations shall be included. Costs associated with banquets, event tickets, etc. are allowable expenses for consideration of reimbursement. Alcohol expenses will not be allowed for liability reasons.

The operating budget for each year shall allocate \$15,000 to the Council Conference Account to permit members of Council to attend the Federation of Canadian Municipalities (FCM) and the Association of Municipalities (AMO) and the Town and Gown Association annual conferences including all applicable related expenses (i.e. travel, registration, accommodation and meals).

	<p><b><u>Meal Allowances</u></b></p> <p>A half day or full day per diem is provided to cover the cost of meals for daily business trips on behalf of the Corporation. A per diem may not be claimed where meals are provided on a carrier or as part of a business activity such as a conference dinner. Alcohol expenses will not be allowed for liability reasons.</p> <p>The following amounts may be claimed on a per diem basis:</p> <p>\$60.00 half day rate  \$120.00 full day rate  The rates include taxes and gratuity. No Alcohol is permitted.</p> <p><b><u>Use of City Facilities</u></b></p> <p>Individual expense accounts will be charged for the usage of Corporate Facilities based on the applicable rate established in the City's Fees By-law and the amounts will be included in annual Council remuneration reports.</p>
<p><b>Implementation</b></p>	<p><b><u>Approval of expenses</u></b></p> <p>The reimbursement of expenses of Members of Council will be approved by the City Clerk and the City Treasurer/Director of Finance.</p> <p>Where disputes arise over the payment of elected officials' expense items, the matter will be brought forward to a meeting of Council for final decision-making regarding the payment or reimbursement of expenses.</p> <p>All invoices for items purchased by members of Council are to be invoiced directly to the member of Council. Invoices are not to be invoiced to the City of Barrie. The expense accounts are established for the <u>reimbursement</u> of members of Council for reasonable costs incurred in the course of fulfilling their duties (to the maximum amount of the expense account). Members of Council will be reimbursed (to the maximum amount as per the expense policy) where the expense is clearly associated with representing the interests of the constituents who elected them. Members of Council will not be reimbursed for any expenses deemed by the City Clerk to be election-related.</p> <p><b><u>Cash Advances</u></b></p> <p>Cash advances will not be provided. Members of Council will be reimbursed for expenses only when receipts are received.</p> <p><b><u>Excluded Items</u></b></p> <p>The City will not be responsible for expenses relating to:</p> <ul style="list-style-type: none"> <li>• medical and hospital treatment beyond City benefit guidelines</li> <li>• expenses related to spouse or significant other</li> </ul>

- |  |   |
|--|---|
|  | <ul style="list-style-type: none"><li>• for purchase of trunks, luggage, clothing and souvenirs</li><li>• for lost luggage, cameras and other misplaced belongings</li><li>• alcoholic beverages</li><li>• for in-suite services relating to movies and bars.</li></ul> |
|--|---|

**Extended Stays**

Extended stays will be permitted at the expense of the Member of Council.

**Reimbursement of Expenses**

Each invoice for reimbursement must be accompanied by the prescribed form, signed by the Member of Council

Original, itemized receipts must be obtained and be submitted for reimbursement of expenses unless otherwise noted. Credit card receipts are not acceptable. Any amounts under 5.00 do not require a receipt.

All payments will be made in Canadian funds. Foreign exchange shall be paid on actual costs claimed (supported by receipts). Claims shall be converted at the current exchange rate when a receipt is not provided.

All receipts must be submitted within 45 days of the expense being incurred. Receipts for expenses incurred must be submitted within the same calendar year or within 30 days of year end (December 31<sup>st</sup>).

**Upgrades**

Individuals may choose to upgrade at their own expense.

SECTION: Finance SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		Policy: 13.3.6
EFFECTIVE: June 1, 2014	REPLACES: Policy dated February 9, 2011	PAGE: 1 OF 19
APPROVED BY: Council Resolution C165-2014 (Recommendation CW224-2014)	PROCEDURAL UPDATES:	APPROVAL DATE: June 4, 2014

## **POLICY STATEMENT:**

The Mayor and Councillors may incur expenses which are of relevance to their duties.

This policy provides guidelines regarding the authorization and types of expenses that may be incurred by the Mayor and Councillors of the City of Brampton in carrying out their duties as a Member of City Council.

## **PURPOSE:**

The purpose of this Policy is to ensure only eligible expenses are reimbursed.

## **SCOPE:**

This Policy applies to all Members of Brampton's City Council including the Mayor, City Councillors and Regional Councillors. Family members of the Mayor and Councillors are not eligible to receive benefits or payments in relation to the expenses covered by this policy.

When incurring expenses related to this Expense Policy, the Mayor and Councillors may not acquire or accumulate, either directly or indirectly, where the benefit does not accrue to the City of Brampton, points through loyalty programs such as Air Miles, Aeroplan, etc.

## **PROCEDURE:**

### **INTRODUCTION**

This Policy covers the following general categories of expenditures related to the duties of the Mayor and Councillors of the City of Brampton:



SECTION: Finance		Policy: 13.3.6
SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		
EFFECTIVE: June 1, 2014	REPLACES: Policy dated February 9, 2011	PAGE: 2 OF 19
APPROVED BY: Council Resolution C165-2014 (Recommendation CW224-2014)	PROCEDURAL UPDATES:	APPROVAL DATE: June 4, 2014

1. Councillors' Term of Council Expense Account - Expenses eligible to be charged to the Councillors' Term of Council Expense Account Budget.
2. Mayor's Business Expenses Accounts – Expenses eligible to be charged to the Mayor's Business Cost Centre 0116.
3. Corporate Account - Expenses eligible to be charged to a Corporate Account

Standard technology, equipment and City Hall office furniture provided to the Mayor and Councillors are not expenses and are not reported on the Annual Statement of Remuneration and Expenses because these assets are part of the City's pool of corporate assets. The Mayor and Councillors may purchase non-standard technology, equipment and furniture they require to conduct the business of the Mayor and Councillors with such purchases to be charged to their respective Expense Accounts. Eligible expenses for this category are described in and are subject to the Corporate policy titled "Mayor and Councillors' Technology and Office Equipment and Furniture Policy"

Expenses incurred in category 1: Term of Council Expense Account, category 2: Mayor's Business Expenses Accounts and category 3: Corporate Account and non-standard technology, equipment and furniture purchases are reported on the Annual Statement of Remuneration and Expenses in accordance with Section 284 of the *Municipal Act, 2001*.

This Policy comprises the following major Guideline Sections:

- A. Expenditure Guidelines
- B. Application Guidelines
- C. Administration

SECTION: Finance SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		Policy: 13.3.6
EFFECTIVE: June 1, 2014	REPLACES: Policy dated February 9, 2011	PAGE: 3 OF 19
APPROVED BY: Council Resolution C165-2014 (Recommendation CW224-2014)	PROCEDURAL UPDATES:	APPROVAL DATE: June 4, 2014

## **A. EXPENDITURE GUIDELINES**

### **1. Councillors' Term of Council Expense Account**

Each Councillor may incur eligible expenses which are of relevance to a Councillors' role/duties, up to a maximum of \$60,000 for the 2010-2014 term of Council and up to a maximum of \$45,000 per four –year term of Council commencing the 2014-2018 term. Councillors may purchase non-standard technology, equipment and furniture for their home office.

#### **a. Business Office Expenses**

Eligible expenses under this category that are of relevance to a Councillor's role/duties may include but are not limited to:

- i. Business cards
- ii. Stationery
- iii. Home phone and/or internet service for home office
- iv. Cost of business related long-distance charges incurred on a Councillors' home telephone service
- v. Monthly charges and usage charges for mobile devices (provided under Appendix A of this Policy)
- vi. Supplies for home office fax machine and printer
- vii. Courier service

SECTION: Finance SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		Policy: 13.3.6
EFFECTIVE: June 1, 2014	REPLACES: Policy dated February 9, 2011	PAGE: 4 OF 19
APPROVED BY: Council Resolution C165-2014 (Recommendation CW224-2014)	PROCEDURAL UPDATES:	APPROVAL DATE: June 4, 2014

## **b. Community Involvement**

Councillors may support and sponsor community organizations providing services in the Brampton community. Eligible organization and eligible expenses are as following:

- i. Eligible organization includes not-for-profit Corporations, charitable or non-charitable organization or City of Brampton based community organizations.
- ii. Memberships in Brampton based community organizations, sponsorships and community events or functions that support the Brampton Community, excluding corporately authorized expenditures for participation at community events as approved by City Council.
- iii. Cash donations to an eligible organization shall be authorized for equal to or less than \$500 for each request (\$1000 per year maximum) with supporting document from the requestor describing the nature of the request.
- iv. Merchandise donations (i.e. City souvenir/promotional items) to eligible organization shall not exceed \$200 in value, provided the total of all related merchandise donations to each organization does not exceed \$400 per year to the same group. Religious and Political organizations and their affiliations are eligible to receive merchandise donations subject to the same limit.

### **Exclusion:**

1. Religious organizations are not eligible to directly receive a financial donation/sponsorship under this policy unless it is for a Brampton community event/fundraiser.

SECTION: Finance SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		Policy: 13.3.6
EFFECTIVE: June 1, 2014	REPLACES: Policy dated February 9, 2011	PAGE: 5 OF 19
APPROVED BY: Council Resolution C165-2014 (Recommendation CW224-2014)	PROCEDURAL UPDATES:	APPROVAL DATE: June 4, 2014

2. Individuals are not eligible to directly receive a financial donation/sponsorship under this policy unless he/she is a member of an eligible organization and the donation is for a Brampton community event/fundraiser. Therefore the donation/sponsorship is to the eligible organization.
3. Political organizations are not eligible for a financial donation/sponsorship under this policy.
4. Purchase of seasonal sponsorships or tickets to Rose Theater performances is not permitted.
5. Purchase of sports event tickets is not permitted.

### **c. Subscriptions**

Members of Council are not permitted to purchase magazine and newspapers. Eligible expenses under this category may include books purchases that are relevant to his/her duties as a Councillor.

The Council office subscribes to newspapers for reference copies for the entire Council Office. This office expense will continue to be an eligible expense.

viii.

### **d. Professional Development**

Councillors may attend the following programs that are of relevance to his/her role/duties:

- i. Conferences and seminars: A maximum of three (3) Councillors, determined on a "first come, first served" basis may attend conferences/seminars that are at a location that is greater than 160 km from Brampton and last more than one day. Conferences of the Association of Municipalities of Ontario (AMO) and the Federation of Canadian Municipalities (FCM) are not subject to this limitation

SECTION: Finance		Policy: 13.3.6
SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		
EFFECTIVE: June 1, 2014	REPLACES: Policy dated February 9, 2011	PAGE: 6 OF 19
APPROVED BY: Council Resolution C165-2014 (Recommendation CW224-2014)	PROCEDURAL UPDATES:	APPROVAL DATE: June 4, 2014

- ii. Professional education and development programs
- iii. Skills development programs
- iv. All other business travel including attendance at AMO and FCM. Expenses incurred shall be permitted to be paid by the Corporate account if specifically approved by a Council resolution.

#### **e. Hospitality and Entertainment**

Hospitality or entertainment expenses may be incurred by Councillors provided that the expenses are reasonable and were incurred as a result of conducting City business, also provided that notwithstanding any provision of this policy, any Member of Council may purchase only one (1) ticket for attendance at any lunch, dinner or other event from their term of Council expense account budget for their individual use only

#### **f. Miscellaneous**

Eligible expenses under this category that are of relevance to a Councillor's role/duties may include but are not limited to:

- i. Newsletters (ward reports) printing and distribution
- ii. Corporate business meals
- iii. Employee retirement dinners where tickets or gift may be required
- iv. Parking fees
- v. Photographs and slides
- vi. Internal printing
- vii. Highway toll charges

SECTION: Finance		Policy: 13.3.6
SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		
EFFECTIVE: June 1, 2014	REPLACES: Policy dated February 9, 2011	PAGE: 7 OF 19
APPROVED BY: Council Resolution C165-2014 (Recommendation CW224-2014)	PROCEDURAL UPDATES:	APPROVAL DATE: June 4, 2014

**Exclusion:**

1. All media advertising purchases including notes of congratulation in newspapers are not permitted. Purchases of this nature shall be administered by Corporate Strategic Communications.
2. Purchases of bags, pens, pins and similar items, or any promotional materials with Councillors' name on the same are not permitted.
3. Professional fees, professional memberships and insurance are not permitted.
4. Purchase or rental of clothing is not permitted.

**2. Mayor's Business Expenses Accounts**

The Mayor is provided with an annual budget within the Mayor's Business Cost Centre (# 0116) in recognition of the Mayor's responsibilities as the Head of Council as set out in the *Municipal Act, 2001*. The Mayor may incur expenses in the Mayor's Business Cost Centre, which are of relevance to the role/duties of the Mayor. Expense accounts in the Mayor's Business Cost Centre include but are not limited to:

- i. Office Expenses
- ii. Vehicle Costs
- iii. Telephone
- iv. Contracted Services
- v. Mayor's Initiatives
- vi. Communications
- vii. Public Relations
- viii. Newsletter
- ix. Mobile Communications

SECTION: Finance		Policy: 13.3.6
SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		
EFFECTIVE: June 1, 2014	REPLACES: Policy dated February 9, 2011	PAGE: 8 OF 19
APPROVED BY: Council Resolution C165-2014 (Recommendation CW224-2014)	PROCEDURAL UPDATES:	APPROVAL DATE: June 4, 2014

The annual budgets for the accounts within the Mayor's Business Cost Centre are established as part of the City's annual budget process.

#### **a. Community Involvement**

The Mayor may support and sponsor community organizations providing services in the Brampton community. Eligible organization and eligible expenses are as following:

- i. Eligible organization includes not-for-profit Corporations, charitable or non-charitable organization or City of Brampton community organization.
- ii. Memberships in Brampton based community organizations, sponsorships and community events or functions that support the Brampton Community, excluding corporately authorized expenditures for participation at community events as approved by City Council.
- iii. Cash donations to an eligible organization shall be authorized for equal to or less than \$500 for each request (\$1000 per year maximum) with supporting document from the requestor describing the nature of the request.
- iv. Merchandise donations (i.e. City souvenir/promotional items) to eligible organization shall not exceed \$200 in value, provided the total of all related merchandise donations to each organization does not exceed \$400 per year to the same group. Religious and Political organizations and their affiliations are eligible to receive merchandise donations subject to the same limit.



SECTION: Finance SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		Policy: 13.3.6
EFFECTIVE: June 1, 2014	REPLACES: Policy dated February 9, 2011	PAGE: 9 OF 19
APPROVED BY: Council Resolution C165-2014 (Recommendation CW224-2014)	PROCEDURAL UPDATES:	APPROVAL DATE: June 4, 2014

**Exclusion:**

1. Religious organizations are not eligible to directly receive a financial donation/sponsorship under this policy unless it is for a Brampton community event/fundraiser.
2. Individuals are not eligible to directly receive a financial donation/sponsorship under this policy unless he/she is a member of an eligible organization and the donation is for a Brampton community event/fundraiser. Therefore the donation/sponsorship is to the eligible organization.
3. Political organizations are not eligible for a financial donation/sponsorship under this policy.
4. Purchase of seasonal sponsorships or tickets to Rose Theater performances is not permitted.
5. Purchase of sports event tickets is not permitted.
6. Purchase of magazines and newspapers is not permitted.
7. Purchase of bags, pens, pins or any promotional materials with the Mayor's name are not permitted.
8. All media advertising purchases including notes of congratulation in the newspaper are not permitted. Purchases in this nature shall be administered by the Corporate Communications.
9. Professional fees, professional memberships and insurance are not permitted.
10. Purchase or rental of clothing is not permitted.



SECTION: Finance SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		Policy: 13.3.6
EFFECTIVE: June 1, 2014	REPLACES: Policy dated February 9, 2011	PAGE: 10 OF 19
APPROVED BY: Council Resolution C165-2014 (Recommendation CW224-2014)	PROCEDURAL UPDATES:	APPROVAL DATE: June 4, 2014

#### **b. Professional Development**

The Mayor may attend the following programs that are of relevance to his/her role/duties:

- i. Conferences and seminars
- ii. Professional education and development programs
- iii. Skills development programs
- iv. All other business travel including attendance at AMO and FCM. Expenses incurred shall be permitted to be paid by the Corporate account if specifically approved by a Council resolution.

#### **c. Hospitality and Entertainment**

Hospitality or entertainment expenses may be incurred by the Mayor provided that the expenses are reasonable and were incurred as a result of conducting City business, also provided that notwithstanding any provision of this policy, the Mayor may purchase only one (1) ticket for attendance at any lunch, dinner or other event from the Mayor's Business Cost Center account budget for his/her individual use only.

### **3. Corporate Representation**

Eligible expenses under this category that are of relevance to the role/duties of the Mayor and Councillors may include but are not limited to:

- i. Attendance at AMO and FCM conferences as approved by City Council. .

SECTION: Finance		Policy: 13.3.6
SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		
EFFECTIVE: June 1, 2014	REPLACES: Policy dated February 9, 2011	PAGE: 11 OF 19
APPROVED BY: Council Resolution C165-2014 (Recommendation CW224-2014)	PROCEDURAL UPDATES:	APPROVAL DATE: June 4, 2014

- ii. The Mayor and Councillor attendance on a trade mission or a research trip must be approved by City Council in advance of the trip
- iii. The Mayor and Councillor attendance at Board related functions must be approved by City Council. (i.e. separate from Board appointments approved by Council such as: BDDC)
- iv. Hospitality or entertainment expenses may be incurred by the Mayor and Councillors provided that the expenses are reasonable and were incurred as a result of conducting City business.
- v. The Mayor and Councillors participation in business missions is governed by the Economic Development and Tourism Business Mission Attendance Protocol.

Travel expenses under the Corporate Representation category are charged to the Mayor's or Councillors' respective expense accounts unless specifically approved by City Council to be charged to the Corporate Representation Account

## **B. APPLICATION GUIDELINES**

### **1. Travel Expenses**

Travel related to any conference, seminars, professional education and development programs ( outside the GTA) be limited to one (1) event per year and no more than four (4) events per term of Council, with the exception of travel related to FCM and AMO.

#### **a. Conditions For Payment Or Reimbursement of eligible expenses**

Travel expenses will be reimbursed according to the following guidelines:

- i. The City will reimburse the cost of meals based on receipts submitted or alternatively the Mayor and Councillors may elect to claim a meal per diem of \$60.00 (\$15 for breakfast, \$15 for lunch and \$30 for dinner) or any portion of in lieu of submitting receipts for meal expenses.

SECTION: Finance		Policy: 13.3.6
SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		
EFFECTIVE: June 1, 2014	REPLACES: Policy dated February 9, 2011	PAGE: 12 OF 19
APPROVED BY: Council Resolution C165-2014 (Recommendation CW224-2014)	PROCEDURAL UPDATES:	APPROVAL DATE: June 4, 2014

- ii. An additional per diem of \$25.00 will be provided for incidental expenses including but not limited to phone calls, laundry/dry cleaning, gratuities etc. Receipts are not required when a per diem is paid.
- iii. Individual per diems are calculated based on actual travel arrangements while traveling away from the City of Brampton. That is, per diems claimed will be calculated based on the same number of days associated with the purpose of the trip including the day of departure and day of return.
- iv. The City will pay air/train fare based on economy class or at the best rate available at the time of making travel arrangements. Purchase of air fare other than economy class (or upgrades) is not permitted unless specifically approved in advance by City Council. Bulk purchase of Flight passes or similar bulk airfare programs is not permitted unless specifically approved by City council.
- v. Should the Mayor or Councillors elect to drive to a destination that is greater than 300km from Brampton in lieu of traveling by air/train, the City will reimburse expenses incurred en route while driving, including receipted accommodation expenses, meals (per diems or receipts) and rental vehicle charges or mileage charges for use of a personal vehicle provided that all such charges as set out in this paragraph do not exceed the cost of regular economy airfare or lowest rate available at the time of making travel arrangements.
- vi. The mileage reimbursement shall be calculated based on the driving distance from City Hall to the destination location utilizing an internet based mapping service such as:
- vii. Google Maps: <http://maps.google.ca/maps?hl=en&tab=wl>
- viii. MapQuest: <http://www.mapquest.com/>
- ix. Bing Maps: <http://www.bing.com/maps/>
- x. CAA TripTik: <http://ww1.aaa.com/scripts/WebObjects.dll/AAAOnline?association=caa&club=282&page=ITTServices>

SECTION: Finance		Policy: 13.3.6
SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		
EFFECTIVE: June 1, 2014	REPLACES: Policy dated February 9, 2011	PAGE: 13 OF 19
APPROVED BY: Council Resolution C165-2014 (Recommendation CW224-2014)	PROCEDURAL UPDATES:	APPROVAL DATE: June 4, 2014

- xi. Mileage rates will be based on the approved mileage rates in effect at time of travel. Councillors receive a monthly car allowance for business use of their personal vehicles within an 80 km radius of City Hall. Therefore, Councillors shall reduce the total mileage distance claimed by 160 km prior to calculating the mileage reimbursement amount for travel expenses.
- xii. Ground transportation (Taxis, Buses, Airport Shuttles, and Airport Limousines etc.) will be reimbursed based on receipts submitted. No ground transportation will be permitted should the Mayor and Members of Council elect to drive to the destination.
- xiii. The reasonable cost of hotel accommodation providing best value available at the time of making travel arrangements will be reimbursed based on receipts submitted. The Mayor and Councillors are encouraged to use conference sponsored hotels.
- xiv. Registration fees (Conference/Seminar and Programs, etc.) will be reimbursed based on receipts submitted. No meals per diem will be permitted if registration fees include breakfast, lunch or dinner.

#### **b. Travel Advances**

A travel advance may be requested for up to the amount of the estimated costs anticipated to be paid by the attendee. The Mayor and Councillors are required to repay advances not required for travel.

SECTION: Finance SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		Policy: 13.3.6
EFFECTIVE: June 1, 2014	REPLACES: Policy dated February 9, 2011	PAGE: 14 OF 19
APPROVED BY: Council Resolution C165-2014 (Recommendation CW224-2014)	PROCEDURAL UPDATES:	APPROVAL DATE: June 4, 2014

### c. Currency

The daily per diem rates shall be based on the following currency guidelines.

<b>Destinations Country(s) Where Travel Occurs</b>	<b>Applicable Currency</b>
Canada	CAD \$
USA & Mexico	USD \$
Western Europe except the United Kingdom*	EUR €
United Kingdom	GBP £
Eastern Europe	USD \$
Asia and Pacific Rim	USD \$
Australia	AUD \$
New Zealand	NZD \$
South America	USD \$
Africa	USD \$

### d. Expense Reports

To ensure prompt reimbursement, expense reports, complete with all required receipts, must be submitted to the Treasurer or Deputy Treasurer within 30 calendar days of returning to the City of Brampton. Failure to submit the required documentation may result in no reimbursement.

## 2. Entertainment or Hospitality Expenses

### a. Receipts:

Receipts are required for all entertainment and hospitality expense claims and receipts submitted must be in accordance with the following requirements:

SECTION: Finance		Policy: 13.3.6
SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		
EFFECTIVE: June 1, 2014	REPLACES: Policy dated February 9, 2011	PAGE: 15 OF 19
APPROVED BY: Council Resolution C165-2014 (Recommendation CW224-2014)	PROCEDURAL UPDATES:	APPROVAL DATE: June 4, 2014

- i. The expense must be supported by an original receipt or invoice.
- ii. In the case where the receipt/invoice shows the name of the establishment or company providing the service as a numbered company, the operating name of the establishment must be provided.
- iii. The purpose of the expense and attendees must be provided on the reverse side of the invoice or receipt.

#### **b. Alcohol**

Alcohol and alcoholic beverages are not eligible expenses unless purchased or provided as a matter of hospitality or protocol while conducting City business.

### **3. Attendance On Behalf Of Another Member Of Council**

Expenses incurred by the Mayor or by a Councillor, in connection with attendance at a function(s) on behalf of the Mayor or another Councillor, shall be charged to the account that would otherwise have been charged for the original attending person. Expenses incurred by the substitute Councillor or the Mayor, that may be charged on behalf of the original attending person, are limited to the guidelines in this Policy.

SECTION: Finance		Policy: 13.3.6
SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		
EFFECTIVE: June 1, 2014	REPLACES: Policy dated February 9, 2011	PAGE: 16 OF 19
APPROVED BY: Council Resolution C165-2014 (Recommendation CW224-2014)	PROCEDURAL UPDATES:	APPROVAL DATE: June 4, 2014

## **C. ADMINISTRATION**

### **1. Councillors' Term of Council Expense Account**

#### **a. Relationship To Budget**

The budget of \$60,000 is provided for the 2010-2014 term of Council and up to \$45,000 per four-year term of Council commencing the 2014-2018 term. Any funds remaining unspent at the end of the term of Council cannot be carried forward to the next term of Council. A Councillor shall not exceed his/her term of Council budget without the approval of City Council. The Treasurer and/or Deputy Treasurer are authorized to withhold expenses from a Councillor's Expense Account if in the opinion of the Treasurer and/or Deputy Treasurer the Councillor's expense account has or will exceed the term of Council budget after taking into consideration amounts previously expensed and committed to be expensed during the term of Council.

Any Member of Council, with expenses exceeding their budget allocation for the term of Council, must seek prior approval from City Council for authorization of any such additional expenditure during that term of Council and must seek Council's prior authorization for determination of the appropriate source of funding for such additional expenditures.

Should City Council authorize the Councillor to exceed his/her Councillors Expense Account budget for the term and should Council determine that the Councillor should have to repay the over expenditure personally, in the event that the Councillor is not re-elected in the next term of Council, then such authorization will be conditional upon the subject Member of Council providing to the City a written, irrevocable authorization and direction which gives the City the legal right to set-off the additional expenditures incurred in the term of Council, against any and all amounts owing by the City to the Council Member, including, without limitation, any severance pay, or retirement allowance, or any other salary or benefit payment otherwise owing to the Council Member when his or her office is vacated by that Council Member.



SECTION: Finance		Policy: 13.3.6
SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		
EFFECTIVE: June 1, 2014	REPLACES: Policy dated February 9, 2011	PAGE: 17 OF 19
APPROVED BY: Council Resolution C165-2014 (Recommendation CW224-2014)	PROCEDURAL UPDATES:	APPROVAL DATE: June 4, 2014

A Councillor who does not return to the subsequent term of Council is personally responsible for any over-budget amounts remaining at the completion of the term of Council, except where City Council, at the request of the individual, waives the requirement for reimbursement. A Councillor who does not return to the subsequent term of Council may not incur expenses in his/her Councillor Expense Account after the date of the Municipal election.

#### **b. Non-Completion of Term of Council**

In the case of a Councillor not completing his/her term of Council, the Councillor's term of Council expense budget shall be pro-rated to the end of the term of Council year in which the Councillor leaves office.

The Councillor shall be personally responsible for amounts spent in excess of the pro-rated budget, except as a result of illness or death. Arrangements for reimbursement shall be made with the Treasurer or Deputy Treasurer within thirty days of the public announcement that the Councillor will be leaving office except where City Council, at the request of the individual (or estate), waives the requirement for reimbursement. The Councillor (or estate) must return all assets purchased with City funds (either from the Councillor's Expense Account or corporate accounts) or purchase any such items from the City, utilizing personal funds, at fair market value in accordance with the requirements set out in this policy.

## **2. Expense Approval**

The Treasurer or Deputy Treasurer shall approve all requests for payment/reimbursement of expenses covered by this Policy. Approved requests for payment/reimbursement shall be submitted with supporting documentation to the Treasurer or Deputy Treasurer for processing.

One time exceptions to this Policy may be considered, and if warranted, approved by City Council. The Mayor and Councillors are individually responsible for initiating a request for an exception to this Policy.



SECTION: Finance SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		Policy: 13.3.6
EFFECTIVE: June 1, 2014	REPLACES: Policy dated February 9, 2011	PAGE: 18 OF 19
APPROVED BY: Council Resolution C165-2014 (Recommendation CW224-2014)	PROCEDURAL UPDATES:	APPROVAL DATE: June 4, 2014

### **3. Accountability:**

The Treasurer and Deputy Treasurer are responsible for approval of all expenses covered by this policy.

### **4. Reporting:**

For Mayor and Councillors' expense reporting, refer to the "Remuneration & Expenses for Elected Officials Policy".

## **DISPUTE RESOLUTION:**

The following steps set out the action to be taken to resolve any disputes or extraordinary circumstances that may arise regarding the application of this Policy.

- i. The Treasurer and/or Deputy Treasurer shall meet with the Councillor(s) and make every reasonable effort to resolve the dispute or extraordinary circumstance.
- ii. The Treasurer and/or Deputy Treasurer shall report to the Committee of the Council to resolve disputes or extraordinary circumstances that cannot otherwise be resolved.

## **ACCOUNTABILITY:**

The Treasurer is authorized to create, amend and delete procedures necessary for the implementation/administration of this policy.

SECTION: Finance		Policy: 13.3.6
SUBJECT: <b>Mayor and Councillors' Expense Policy</b>		
EFFECTIVE: June 1, 2014	REPLACES: Policy dated February 9, 2011	PAGE: 19 OF 19
APPROVED BY: Council Resolution C165-2014 (Recommendation CW224-2014)	PROCEDURAL UPDATES:	APPROVAL DATE: June 4, 2014

## **ADMINISTRATION:**

Treasury Services will be responsible for keeping this policy up to date.

## **CONTACT:**

Shirley Gannon, Director of Treasury Services & Deputy Treasurer, (905) 874-2235.

## CORPORATE POLICY

Sub Topic: Elected Officials Expense Policy	Policy No. CORP.1-07
Topic: Finance and Accounting	Employees Covered: Elected Officials
Section: Corporate Services	Council Adoption Date: September 30, 2013
Effective Date: January 1, 2014	Revision No:                      Date:

### Policy Statement & Strategic Plan Linkages

Elected Officials may incur expenses which, in their judgement, are relevant to their duties. This policy safeguards the appropriate use and accounting of municipal funds for Elected Officials, in line with the Town of Newmarket's Community Vision direction "well-equipped and managed through fiscal responsibility".

### Purpose

This policy guides expenditures, including payment and reporting, of Elected Officials. Newmarket refunds Elected Officials for all reasonable costs incurred in fulfilling their duties. Elected Officials who incur business expenses shall exercise their best judgement when buying goods and paying for services. Expenses for goods or services of a personal nature will not be reimbursed or covered by the Town.

### Definitions

**Corporate expenses** – an expense that is incurred by or on behalf of the governing body and includes, but is not limited to, costs related to presentations, awards, public engagement/ceremonies, attendance at events required by Council and standard Town office support (administrative assistance, supplies, office furniture and equipment, computers, internet and telephones).

Corporate expenses are set by Council in one of three ways:

- during the budget process
- by policy or protocol
- by Council decision on a specific project, program or issue

Any expense incurred at the discretion of Council as a whole is a corporate expense. In most cases, it would then be administered by staff in line with the established policies, procedures and practices.

**Discretionary expenses** – an expense that is incurred by choice of an individual Elected Official. It includes, but is not limited to, conferences, conventions, training courses, meals, hotels, travel, mileage, subscriptions, attendance at events (other than those Town events where an Elected Official's attendance is required by Council), and other business expenses. Council has directed that the Environmental Fund, also known as the "Green Fund", is a discretionary expense.

Guidelines for discretionary expenses are attached as Appendix 'B'. They represent Council's consensus of recommended use of their discretionary budget allocation. As such, they may be revised by the Director, Financial Services in consultation with members of Council, as appropriate without affecting the policy itself. These guidelines are not mandatory – Elected Officials need to be mindful of the public's expectations.

The responsibility for determining the appropriateness of discretionary expenses rests with the individual Elected Official and not with staff. The Elected Official is accountable to the public.

**Elected Officials** - all members of Town of Newmarket Council including the Mayor and Regional Councillor.

**Eligible Expenses** - reasonable expenses incurred in the course of Elected Officials fulfilling their duties.

**Ineligible expenses** - expenses that will not be paid or reimbursed by the Town.

These types of expenses are listed below:

- items for personal use
- expenses unrelated to Newmarket business
- individual donations that do not support community group efforts in the Town
- expenses incurred by a third party, for example expenses paid or requested by a group or individual other than an Elected Official
- events for a for-profit organization
- alcohol expenses
- any expense for office supplies, furniture, or equipment (including computer and technology related equipment) that does not make use of the Town of Newmarket's approved vendors
- transportation costs between home and work location (395 Mulock Drive)
- election-related expenses

- expenses for ward/constituency events, publications or personalized stationery and business cards after June 30 of an election year
- accumulated expenses exceeding the Elected Official's annual budget allocation

## **Procedures**

Council approved budgets allow Elected Officials to:

- administer their offices as an Elected Official;
- represent Newmarket at functions and events; and
- perform their duties as Elected Officials.

The following procedures shall be followed for corporate and discretionary expenses:

### **1) Corporate Expenses**

All corporate expenses must comply with the policies and procedures established for staff expenses. Corporate expenses incurred by Elected Officials will require the approval of the Chief Administrative Officer (CAO) or Treasurer.

### **2) Discretionary Expenses**

#### **i) Processing:**

- a. Discretionary expenses not paid using a Town Procurement Card shall be submitted to Accounts Payable as soon as possible after receipt of goods or services. Invoices or cheque requests must be accompanied by detailed information and receipts, identifying expenses and taxes as well as an HST registration number, if applicable. They shall be reviewed and signed off by the Executive Assistant of the area and either the CAO or Treasurer.
- b. Discretionary expenses paid using a Town Procurement Card shall be submitted to Accounts Payable as part of the monthly statement, due ten days after the statement period ends. The statement must be accompanied by detailed receipts, listing expenses, taxes, as well as an HST registration number, if applicable. The detailed receipts and the summary shall be signed by the holder of the card and reviewed and signed off by either the CAO or Treasurer for accuracy and completeness.

In both cases, the sign off by the CAO or Treasurer is only for completeness and appropriateness of backup (account coding, etc.) and is not an approval of the expense.

No expenses claims should be processed for payment unless approved by the Elected Official submitting such.

**ii) Relationship to Budget:**

- a. An annual budget is provided for each Elected Official. Any funds remaining unspent at the end of the year shall not be carried forward to the next year.
- b. An Elected Official shall not exceed their annual budget without the approval of Council.
- c. The Treasurer is authorized to withhold the reimbursement of expenses from an Elected Official until Council approval if, in the opinion of the Treasurer, the expense account has or will exceed its annual budget after taking into consideration amounts previously expensed and committed to be expensed during the year.

**iii) Expense Accountability:** The decision to approve a discretionary expense covered by this policy ultimately rests with each individual Elected Official.

**3) Reporting:**

- a. Published expenses will include both corporate and discretionary expenses of Elected Officials incurred by the Elected Official and reimbursed by the Town of Newmarket or any of its boards (e.g. Newmarket Public Library Board, Downtown Newmarket Business Improvement Area) and any appointments where expenses are funded by the Town, but would not include Newmarket Hydro Holdings Inc. or Region of York Council.
- b. Discretion will be used to present the information at a level of detail that discloses the nature and purpose of the expenses, and protects the privacy of identifiable individuals. The required personal and exempted information governed by the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) shall be edited and revised before being published and disclosed as part of the detailed Elected Official expenses on the Town's website.

## **Roles and Responsibilities**

### **Elected Officials**

- sign-off, authorize and submit expenses to the Director, Financial Services in accordance with this policy
- meet all financial, legal and income tax obligations

- ensure that all purchases are in keeping with this policy and that invoices are authorized after orders have been received or services rendered
- comply with procurement, accounting and financial policies approved for Elected Officials
- contact the Director, Financial Services to seek advice on all aspects on the administration of this policy

#### **Treasurer**

- prepare and issue the statutory report, Remuneration and Expenses for Elected & Appointed Officials by March 31 of the following year, as legislated by the Municipal Act, 2001. This report includes a summary of wages and expenses for Members of Council and board members appointed by Council.
- bring forward any disputes that are unable to be resolved over the payment of an Elected Official's expense item to a meeting of Council for a final decision regarding the payment or reimbursement of expenses

#### **Director, Financial Services**

- publish Elected Official's expenses, including year-to-date expenditure details, on the Town's website on a quarterly basis and within a maximum of 30 days after the end of each quarterly period, with the exception of the 4th quarter/year-end report which will be published within 60 days

#### **Financial Services Staff**

- process original/itemized receipts and any supporting documentation from Elected Officials relating to expenses
- ensure prompt payment of all properly approved and documented expense claims
- advise Elected Officials of the status of their budgets and expenditures
- ensure that supporting documents conform with this policy
- monitor changes in Town policies and procedures and review relevance of these changes for this policy and related procedures
- provide training and orientation for Elected Officials at the beginning of each term and when required or as requested during the term
- report Council expenses in compliance with this Policy
- ensure that the Guidelines for Discretionary Expenses reflect the current Council consensus
- update, create, amend and delete procedures to implement/administer this policy as appropriate

## **Review Period**

This policy shall be reviewed every four years in line with the term of Council.

## **Cross References** (as may be amended / updated from time to time)

CAO.1.01 – Council-Staff Request for Information & Use of Resources  
CAO.1-02 -Professional Development Expense  
Corp 1.01 – Use of Corporate Resources & Election Campaign Activities  
HR. 8-05 - Mileage Allowance, License and Auto Insurance  
IT.1-01 - Internet & E-mail Acceptable Use Policy & Guidelines  
Municipal Act, 2001  
Municipal Elections Act, 1996  
Municipal Conflict of Interest Act  
Municipal Freedom of Information and Protection of Privacy Act

## **Appendices**

Appendix 'A' - Guiding Principles to Elected Officials Expense Policy  
Appendix 'B' - Guidelines for Discretionary Expenses



**Appendix 'A'**  
Guiding Principles  
to  
Town of Newmarket  
Elected Officials Expense Policy CORP.1-07

**Integrity**

- The integrity of Council as a whole and the offices of the Elected Officials must be protected.
- The interest of Council as a whole takes precedence over the personal interest of individual Elected Officials.
- Council sets an example for the rest of the organization.

**Accountability**

- Public funds used by Elected Officials are to be used prudently.
- Elected Officials are the stewards of Town resources and are ultimately accountable to the public and their constituents for the type and level of expenses they incur.
- The expenses of Elected Officials must be reasonable and reflect what the public expects of an Elected Official.

**Transparency**

- Information associated with public funds allocated to Elected Officials is public information.
- The public's ability to access information relating to expenses of Elected Officials must be balanced against the need to protect privacy and personal information and allow time for proper accounting and reconciliation of expenses.

**Compliance**

- The budgets associated with Council must be administered in accordance with the standard policies and procedures of the Town as well as all other statutory requirements.

**Efficiency**

- The cost of levels of transparency will be balanced against the benefits gained.
- Consideration will be given to procedures that are consistent and compatible with existing procedures.
- The attention to Elected Official expenses relative to other expenses, should be proportionate in terms of significance and magnitude.

## **Appendix 'B'**

### **Guidelines for Discretionary Expenses to Town of Newmarket Elected Officials Expense Policy CORP.1-07**

These guidelines support the Elected Officials Expense Policy. These guidelines provide additional information for determining what eligible and ineligible expenses are for Elected Officials when performing their diverse roles and in representing their constituents. They represent Council's consensus of recommended use of their discretionary budget allocation. As such, they may be revised as deemed appropriate without affecting the Elected Officials Expense policy itself.

Recognizing that Elected Officials are accountable to the public, these guidelines are not mandatory – Elected Officials should be mindful of the public's expectations.

#### **1. Advertising and Promotions**

##### **Eligible Expenses**

- Paid advertising that is related to the business of the Town in all types of media, including print, radio, television, outdoor and electronic media.
- Advertising that supplements advertisements that Town departments place to promote specific programs or events.
- Design and production costs for advertising related to above notations.
- Paid advertising that is in support of non-profit or not-for-profit organizations in the community.

##### **Ineligible Expenses**

- Advertising that promotes primarily for-profit organizations, other levels of government political parties and candidates.

##### **Conditions**

- Elected Officials should provide a copy of the letter/notice/flyer/advertisement as an attachment to the submission of their invoice or receipt.
- Elected Officials should identify the business purpose of the advertising or promotion.
- Use of the Town logo should be approved by the Communications department

## **2. Attendance On Behalf Of Another Member Of Council**

- Expenses incurred by an Elected Official, in connection with attendance at a function(s) on behalf of another Elected Official, should be charged to the account that would otherwise have been charged for the original attending person. Expenses incurred by the substitute Elected Official, that may be charged on behalf of the original attending person, are limited to the guidelines in this Policy.

## **3. Books, Magazines, Newspapers and Periodicals**

### **Eligible Expenses**

- Books, magazines, newspapers and periodicals that are related to the business of the Town.

### **Ineligible Expenses**

- Books, magazines, periodicals that have no demonstrated relation to the business of the Town.
- Lifestyle or entertainment magazines (e.g. sports, cooking, gardening, fashion, celebrity, travel etc.).

### **Conditions**

- Name of the publication should be included on the invoice.
- Elected Officials should identify the business purpose for the book, magazine, newspaper and/or periodical when the business reason is not evident.
- Delivery address should be the Town Offices or the Elected Official's home address (e.g. for daily newspaper deliveries).
- Elected Officials should provide an original subscription invoice or renewal notice indicating delivery address of publication.

## **4. Business Meetings**

### **Eligible Expenses**

- Business meals in the interest of the Town of Newmarket for meetings with Town employees, external parties (constituents, business contacts, government officials, or business visitors from out of Town) or employees of Town agencies, boards, commissions or a special purpose body.
- Facility rental.
- Catering order, including coffee, tea, juices, pop, cookies, snacks, light food.
- Venue set-up fees, including audio-visual equipment, flip charts, set-up fees, cleaning charges.
- External facilitator fees.

**Ineligible Expenses**

- Business meeting expenses of a personal nature.
- Business meeting expenses associated with a meeting with a fellow Elected Official unless the nature of the discussion relates to the official business of the Town and is clearly disclosed.

**Conditions**

- The expense claim should be supported by original itemized and detailed receipts and/or signed credit card receipts, the full names of all participants attending the meeting, the date of the meeting and the purpose/circumstances of the meeting.

**5. Community Expense - Donations to Community Groups**

Community groups seeking donations or support should be directed to make their request to Council as a whole and should be referred to an appropriate grant program.

**Eligible Expenses**

- Individual donations by an Elected Official to support community group efforts in the community (e.g. facility rental charges, school events).

**Ineligible Expenses**

- Expenses related to the sponsorship of teams or individuals, such as the provision of uniforms or equipment, or on-going financial support.
- Religious organizations are not eligible to directly receive a financial donation/sponsorship under this policy unless it is for a Town community event/fundraiser.

**6. Community Expense – Event Tickets****Eligible Expenses**

- One (1) ticket per charitable or fund-raising event.
- One (1) participation fee for the Elected Official to participate in charitable or fund-raising events such as golf tournaments or walk-a-thons.
- One (1) ticket per entertainment event such as theatre shows, musical performances or other concerts provided that the event is charitable or fund-raising in nature.

**Ineligible Expenses**

- Raffle tickets, silent auctions and table prize tickets.

### **Conditions**

- The charitable or fund-raising event should be for a charitable/non-profit organization that provides services to residents in York Region.
- The organization's registration number (charitable or non-profit) should be included on the expense claim.
- For charitable events or dinners and when practicable, event organizers should make out charitable receipts to the Town.
- Elected Officials should provide a copy of one of the following:
  1. Event notice/flyer/e-mail/correspondence requesting the Elected Official's attendance.
  2. Proof of payment when seeking reimbursement.

## **7. Community Expenses – Gifts and Promotions**

The Town's Communications Department is able to provide gifts and promotional items for Elected Officials to present to individuals/groups on behalf of the municipality upon their request. Large requests for gifts and promotional items should be brought to the attention of the Director, Communications to ensure their availability.

### **Eligible Expenses**

- May donate facility space to non-profit community groups for events that are organized by the Elected Official and where a fee for admission is not charged.

### **Ineligible Expenses**

- Promotional items, including but not limited to fridge magnets, souvenir T-shirts, promotional chocolates, glassware, books, golf balls, towels, umbrellas, lapel pins and pens, not provided from the Town's Communication Department.
- Gift baskets/flowers for constituents for special occasions.
- Table prizes for local community groups that are not gifts from the Town's Communication Department.
- Gifts for staff or other employees of the Town, agencies, boards, commissions and special purpose bodies.
- In memoriam gifts for constituents, such as trees and floral tributes.
- Plaques for constituents.
- Awards and scholarships for constituents.

### **Conditions**

- Although the items above are ineligible for purchase by individual Elected Officials, purchases in relation to such items that are representative of the whole of Council may be made as a Corporate expense.

## **8. Computer Hardware, Software and Accessories**

### **Eligible Expenses**

- All standard computer hardware and software required by Elected Officials are provided by the Information Technology (IT) Department and paid for through established IT accounts.

### **Ineligible Expenses**

- Personal computing devices, hardware, software and accessories that are not the Town's corporate standard.
- Personal computing devices, hardware, software and accessories acquired by Elected Officials outside of the Town's procurement processes and procedures.

### **Conditions**

- Elected Officials can choose either a laptop or desktop computer for their term of office. If they choose a laptop, they are able to use it outside of the office and need to return it at the end of their term.
- Accessories will be paid for from the Elected Official's budget.
- Configuration of all devices, including operating systems, software, security and ongoing patching and management will be performed by IT Department staff.
- All corporate data should be stored on the network where it can be effectively managed.
- Data should not be stored on personal computing devices. It is the responsibility of Elected Officials to ensure that corporate data is stored in the appropriate network location.
- IT support provided to Elected Officials will be restricted to Town owned technology and will be provided only at Town offices/facilities.
- Procurement and provision of all computing devices, software, accessories and peripherals for Town use will be done by IT staff. All devices provided will meet current Corporate Standards.
- Any devices not provided by the IT Department will not be permitted to be used on the Town Network and/or connected to other Town resources.

## **9. Corporate Expenses**

- Eligible expenses under this category that are of relevance to the role/duties of the Elected Officials may include but are not limited to:
  - Attendance at AMO and FCM conferences.
  - Elected Official attendance on a trade mission or a research trip as approved by Council, limited to two Members of Council for out of province trade missions.
  - Elected Official attendance at Board related functions should be approved by Town Council. (i.e. separate from Board appointments approved by Council)
  - Hospitality or entertainment expenses may be incurred by Elected Officials providing that the expenses are reasonable and were incurred as a result of conducting Town business. In order to be eligible to be charged to a Corporate Account, the function/event should be approved by Town Council in advance of the function/event.
- Expenses under this category are charged to a corporate account with the associated budget included as part of Town's annual budget process.

## **10. Memberships**

### **Ineligible Expenses**

- Retail memberships.(e.g. Costco)
- Award programs. (e.g. credit card annual fees)
- Personal health or recreational memberships.

### **Conditions**

- Elected Officials should identify how a membership is relevant to Town business when the business reason is not evident.
- Elected Officials are permitted to utilize the group discounts associated with fitness centre access as a result of the Town's health and wellness programs. Questions relating to health and wellness programming and access to such programs should be directed to the Director, Human Resources.
- Elected Officials should be aware that the Canada Revenue Agency may deem some memberships as a taxable benefit to be included on their T4's.

## **11. Office Accommodation and Office Furniture Standards**

Elected Officials are provided with office space at the Municipal Offices. These offices are furnished and equipped with furniture that is based upon the Town's standard as supplied by the Town's vendor.

At the beginning of each term, office furniture needs for Elected Officials will be reviewed and offices will be equipped accordingly as funding permits.

### **Eligible Expenses**

- Office plants.

### **Ineligible Expenses**

- Any costs related to home offices.
- Non-standard office supports (dedicated internet lines, cable etc.)

## **12. Photographic Supplies and Services**

### **Ineligible Expenses**

- Photographic supplies and services for personal use.

### **Conditions**

- Eligible expenses should be for Town business.
- Elected Officials should identify how the photographic supplies and services are relevant to Town business.
- Elected Officials shall not use photographs or materials that were taken with Town resources or by Town staff for election related purposes.

## **13. Stationery and Office Supplies**

### **Eligible Expenses**

- Personalized and customized envelopes, letterhead and business cards (e.g. with custom branding and/or custom photographs), but not after June 30 in an election year.

### **Ineligible Expenses**

- Stationery and office supplies for personal use.

### **Conditions**

- Elected Officials should use the Town's retained vendor of service for the purchase of stationery, office supplies and office furniture, where applicable.
- All stationery and office supplies should comply with the Town's Brand Guidelines.
- Use of the Town logo should be approved by the Communications Department



## **14. Transportation – Highway Tolls**

### **Eligible Expenses**

- Highway toll charges for business trips and business meetings.

### **Ineligible Expense**

- Highway tolls related to travel between home and the normal work location. For Elected Officials, the Town's Municipal Offices are considered their normal work location.

### **Conditions**

- Reimbursement will be limited to the trip toll charges and service fees associated with the trip and will exclude any amounts related to the purchase of a transponder or service fees associated therewith.
- Claims for reimbursement should be accompanied by the signed and dated toll billing statement showing the vehicle plate number and confirmation of the business-related purpose of the trip.

## **15. Transportation – Mileage and Parking**

Elected Officials who are not provided with a corporate vehicle receive a monthly transportation allowance. This allowance level reflects the key cost elements of owning and operating an automobile, such as depreciation, financing, insurance, maintenance, fuel costs, and mileage. Elected Officials receiving a monthly transportation allowance will not be eligible to claim any mileage reimbursements for regular business.

### **Eligible Expenses**

- On street or private/public parking lot fees incurred while conducting Town business.

### **Ineligible Expenses**

- Mileage reimbursements for regular business due to provision of a monthly transportation allowance. In this context, regular business applies only to travel within the Town's boundaries.
- Personal vehicle maintenance and repair costs.
- Vehicle licensing fees.
- Traffic and parking fines.
- Tow and impound fees.
- Car-wash fees.
- Fuel.

### **Conditions**

- All parking expenses should be supported by original detailed receipts and/or signed credit card receipts along with the purpose/circumstances of Town business for which parking fees were incurred.
- The monthly transportation allowance level is reviewed annually as part of the Town's budget process.

## **16. Transportation – Taxi Fares**

### **Eligible Expenses**

- Taxi fares for matters of Town business and in situations where transportation is required locally, for airport service or where private vehicles are unavailable.

### **Ineligible Expense**

- Taxi fares between home and the normal work location. For Elected Officials, the Town's Municipal Offices are considered their normal work location.

### **Conditions**

- Elected Officials should identify the business purpose for the trip (e.g. business meeting, constituent meeting, ward visits, special event).
- All taxi fare expenses should be supported by original detailed receipts including a notation specifying the point of origin and the destination. Credit card receipts and statements will be accepted.

## **17. Transportation – Public Transit**

### **Eligible Expenses**

- Public transit fees incurred while conducting Town business.

### **Ineligible Expenses**

- Monthly YRT/Viva transit passes (due to provision of monthly mileage allowance – unless an Elected Official chooses to forego their monthly transportation allowance)

### **Conditions**

- Train, subway or bus transit receipts are required along with an identification of the business purpose for the trip. Receipts should be supported by notation specifying the point of origin and the destination.

## **18. Travel, Conferences, Seminars and Business Trips**

### **Eligible Expense**

- Conference and seminar registration.
- Transportation (air, train or bus).
- Ground transportation (between home and the terminal and between the terminal and a hotel or conference facility).
- Hotel
- Taxi fare expenses related to conference/seminar functions or meetings.
- Business meeting expenses. (as noted in Section 5)
- Trip cancellation insurance.
- Business telephone calls.

- Business faxes.
- Business computer and internet charges.
- Vehicle rental.
- Parking.

### **Ineligible Expenses**

- Medical/hospital treatments beyond Town benefit guidelines and coverage.
- Costs associated with purchase of luggage or clothing.
- Costs associated with lost luggage or misplaced belongings.
- Sightseeing expenses.
- In-suite services including movies and bar services.
- Alcoholic beverages
- Personal expenditures (e.g. travel costs for a spouse)

### **Conditions**

- Travel, conference, seminar and business trips should be related to the business of the Town.
- All travel, conference, seminar and business trip expenses should be supported by original itemized and detailed receipts and/or signed credit card receipts.
- Itineraries outlining travel dates and transportation bookings should be submitted.
- Original hotel invoices itemizing room costs and other incidentals should be submitted.
- Conference or seminar registration expenses should be supported by a copy of the conference or seminar brochure confirming the cost and conference/seminar dates.
- Air and train travel will be covered/reimbursed for economy class fare. Where possible, flights and/or train travel should be arranged in advance to take advantage of travel discounts. Air and train fare receipts should be included with the travel claim unless supported by a cheque requisition in advance of travel.
- Rental vehicles will be permitted only in those circumstances where shuttle bus service to the conference or seminar is not provided. Where possible, economy or compact cars should be rented. Collision damage coverage should be secured.
- Use of toll highways, parking, public transit or taxis while attending conferences/seminars/business trips is subject to the conditions outlined in the related sections of these guidelines.
- Hotel rates should be the lowest or government rate category available.

### **Per Diem Meal Conditions**

- Meal allowances are provided for conference, seminar and business trips and are to be claimed as actual expenses based on receipts.

- Meal allowances may not be claimed where meals are provided on a travel carrier or as part of a business activity such as a conference dinner.
- To qualify for per diem meal allowances, overnight stay is required.
- Travel the day before or the day after a conference/seminar/ business trip does qualify for the per diem meal allowance.
- Original itemized receipts should be retained and submitted as part of the travel claim.
- Costs over the maximums listed below will be the responsibility of the Elected Official:

Breakfast	\$10.00 maximum
Lunch	\$20.00 maximum
Dinner	\$30.00 maximum
Sub-total	\$60.00/day
Incidentals	\$15.00/day
TOTAL	\$75.00/day

- When requiring and claiming all three meals, Members of Council are permitted to exceed the maximum amount on any one meal, however the total for the day may not exceed \$75.00, inclusive of taxes, tips and incidentals.

## 19. Travel Advances

- A travel advance may be requested for up to the amount of the estimated costs anticipated to be paid by the attendee. Elected Officials are required to repay advances not required.

## 20. Wireless Products and Services

To facilitate off-site communications and access to email and scheduling/calendar planning, wireless devices and services required by Elected Officials are provided by the IT Department and paid for through established IT accounts. This is standard Town-owned equipment.

Elected Officials may choose not to be provided with a Town-owned mobile device and receive instead a communications allowance to purchase and maintain their own equipment.

### Ineligible Expenses

- Personal long-distance calls
- Pay-per-use calls
- Personal messaging/downloads

## Conditions

- The specific model of device will be determined and provisioned by the IT Department in accordance with corporate standards.
- The Town is required to retain all records of wireless device invoices, pursuant to corporate retention policies and schedules. In accordance with the *Municipal Freedom of Information and Protection of Privacy Act*, the Town may be required to disclose any records within the possession of the corporation concerning the usage of mobile assets by individual users.
- The IT Department is responsible for setting all standards associated with wireless devices.
- The IT Department will provide devices and services in accordance with corporate standards and budget accordingly. Additional features/services should be requested and approved by the Commissioner, Corporate Services.
- Wireless devices and accessories are the property of the Town, and therefore are to be surrendered upon the request of the Commissioner, Corporate Services, at any time.
- The IT Department will issue standard device accessories that are sufficient to aid the Elected Official in carrying out their duties.
- The IT Department may also purchase and provide additional non-standard accessories for, and on behalf of, an Elected Official where deemed necessary. Non-standard accessories may include:
  - Extra chargers.
  - Bluetooth wireless headsets.
  - Media cards.
- Corporate issued wireless devices are for official Town business only. However, for the ease of administration and the practicality of not having to carry multiple devices, it is acknowledged that certain circumstances may exist resulting in minor incidental personal usage. Elected Officials may be required to reimburse the Town for these personal usage costs. Some examples of personal usage costs are long distance calls, roaming long distance calls, roaming data usage, roaming usage, directory assistance charges, and text messaging charges.
- The communications allowance level is reviewed annually as part of the Town's budget process.
- Elected Officials who travel outside of the Province of Ontario should arrange with the IT department the appropriate wireless package so as to reduce roaming charges.

# Corporate Policy and Procedure



Policy No. 04-05-04  
Page 1 of 19  
Effective Date 2015 06 10  
Supersedes 2013 12 11

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TAB: FINANCE AND ACCOUNTING  
SECTION: BUSINESS EXPENSES  
SUBJECT: ELECTED OFFICIALS' EXPENSES

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**POLICY STATEMENT** Expenses incurred by elected officials while acting as members of Council are paid by the City, subject to the limitations and restrictions outlined in this policy.

**PURPOSE** Elected officials are accountable to the public and are responsible for ensuring that their expenses are reasonable, appropriate, and within budgeted amounts.

This policy outlines the expenses which will be paid by the City and provides information on payment and approval methods. Any expenses not explicitly identified in this policy are not eligible for funding by the City.

**SCOPE** This policy applies to all expenses incurred annually, unless otherwise noted in this policy, by the Mayor and councillors while conducting official City business and performing their duties as elected officials.

**PUBLIC NOTICE** On a monthly basis, Corporate Finance will prepare an Elected Official Expenditure Summary. For public transparency purposes, the Elected Officials' Expenditure Summary will be posted quarterly on the City's website, following distribution to elected officials for review and subject to the provisions of the *Municipal Freedom of Information and Protection of Privacy Act* (MFIPPA), as amended.

**EXEMPTIONS** Council may grant exemptions for expenditures not provided for in this policy at the request of an elected official.

# Corporate Policy and Procedure



Policy No.	04-05-04
Page	2 of 19
Effective Date	2015 06 10
Supersedes	2013 12 11

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## EXCLUDED EXPENSES

The following list of expenses are excluded from this policy, as they are accounted for through other City of Mississauga Corporate Policies, by-laws or budget provisions:

- Elected officials Salaries and Benefits - (refer to the Remuneration By-Law - 0511-2002, as amended);
- Council Support Staff Expenses (e.g. salaries and related payroll costs; mileage; staff training and development; office supplies and office equipment rental);
- Vehicle allowance for councillors (refer to the Remuneration By-Law 0511-2002, Appendix A, as amended);
- Mayor's vehicle costs - (refer to Corporate Policy and Procedure - Finance and Accounting - City Vehicles Provided for Business and Personal Use);
- General Office Supplies (e.g. office consumables such as stationery, office supplies, printer cartridges/toners, CD's, memory keys/USB storage devices and similar types of expenditures) which may be charged to a corporate assigned budget; and
- Attendance at Functions as a City representative specifically approved by Council. In these cases, costs related to attendance will be charged to a designated corporate operating budget.

## INELIGIBLE EXPENSES

While not an exhaustive list, the following items are examples of expenses that are the responsibility of the individual elected official and are not eligible for reimbursement under this policy:

- Personal expenses - expenses for goods or services of a personal nature, such as grooming; invitations to meals or events with friends;
- Tickets - raffle tickets, table prize tickets and other gaming tickets;
- Beer, alcohol, wine purchases;
- Provincial Offence fines or parking tickets;
- Passports;
- Credit card memberships and fees;

# Corporate Policy and Procedure



Policy No.	04-05-04
Page	3 of 19
Effective Date	2015 06 10
Supersedes	2013 12 11

- Expenses of a spouse or companion who accompanies an elected official to a conference, seminar, workshop or convention, unless the expense is associated with the Business Meals and Entertainment section of this policy;
- Election Campaign Expenses: any costs associated with an election campaign, including:
  - the production or distribution of campaign literature or materials. Newsletters may not be distributed after June 30 of an election year.
  - communication services expenses or use of City facilities, materials or equipment for election campaigning purposes.

Note: Costs associated with published telephone, pager or fax numbers, or published e-mail addresses used in conjunction with campaign information and communications are considered election related and are not funded through the elected officials' expense budget. Elected officials are responsible for declaring any communication services expenses which have been paid by the City, but used for campaigning purposes, and the City must be reimbursed.

## **ELIGIBLE ELECTED OFFICIALS' OPERATING BUDGET EXPENSES**

### **GENERAL BUDGET INFORMATION**

As part of the annual operating budget approval, a budget amount is established for elected officials' discretionary expenses. This budget is to cover expenses incurred by each elected official while conducting City business or promoting the City, including funding for councillor newsletters, as well as other expenses. Each elected official may choose how to allocate their budget, based on their business needs, in accordance with the eligibility provisions of this policy.

Elected official expense budgets are analyzed and reports are distributed monthly to the Mayor and Members of Council by the



# Corporate Policy and Procedure



Policy No.	04-05-04
Page	4 of 19
Effective Date	2015 06 10
Supersedes	2013 12 11

Finance Division, Corporate Services Department. Elected officials are ultimately responsible for the integrity and compliance of all expenses they claim under this policy. An elected official expense report is also presented to Council annually in accordance with the *Municipal Act, 2001 C.25*, Section 284.

## Newly Elected Official - Office Setup Allowance

Whenever an elected official takes office as the result of an election or appointment, the new incumbent, in addition to a pro-rated portion of the annual elected officials' expense budget, will be entitled to a one-time start-up operating budget of up to \$2,000 to cover costs such as minor furnishings, office equipment and décor, start-up supplies, business cards, stationary and similar types of expenditures in order to create an office environment suitable to the elected official.

## COMMUNICATION EXPENSES

### Cell Phone, Home Telephone /Fax/Internet

The following monthly costs associated with the operation of communication equipment may be charged to the elected official's expense budget:

- one cellular or smart phone service plan for City business use, including air time or data charges;
- service plan for one City standard tablet/notepad or equivalent device; and
- the costs of home communication lines and related service plans (i.e. one home telephone/fax line, one home Internet line), when the use is primarily for City business.

Elected officials are responsible for ensuring that bills for these home services are in the name and address of the elected official and not that of the City. Elected officials may either charge the bill to their City-issued procurement card (PCard) or pay the service provider directly and submit the expense to the City as an Incidental Expense Report Form E2421 reimbursement.

Note: The City will not be responsible for any late payment

# Corporate Policy and Procedure



Policy No. 04-05-04  
Page 5 of 19  
Effective Date 2015 06 10  
Supersedes 2013 12 11

charges.

## General Communication With Constituents

The following eligible expenses related to communication and paid through the elected officials' expense budget include:

- expenses incurred in the communication of City and/or ward issues or items of interest to constituents;
- expenses related to the publication and distribution of ward-related newsletters, greeting cards, or other business and ward related notices; and
- newspaper columns/ notices; or advertisements.

## Websites - City and Ward

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.

## Facility Rentals

Elected officials may charge reasonable facility rentals to their expense budget, either to host events or to support community group events, including fundraising activities of local groups. Funding of facility rentals or rooms for ongoing regular meetings of a specific group is not eligible. (e.g. a community group's weekly meetings).

## Floral Arrangements

Floral arrangements, to a maximum of \$250 per event, are eligible. Charitable donations in lieu of a floral arrangement may be substituted at the elected official's discretion. Any donation tax receipts received by the elected official for these donations are to be sent to the Accounting Supervisor, Finance Division, once received.

## EQUIPMENT AND OFFICE ACCESSORY EXPENSES

### Support Staff Cell Phone Costs

Elected officials may charge support staff cell phone costs not covered by the elected officials' support staff budget to their

# Corporate Policy and Procedure



Policy No.	04-05-04
Page	6 of 19
Effective Date	2015 06 10
Supersedes	2013 12 11

expense budget.

## Office Accessories and Furnishings

City office accessories and furniture items (e.g. desk lamps, plants, mini-fridge, art, picture/certificate framing, coffee makers), briefcases, purchased publications (e.g. maps, guide books), and other reasonable office items may be charged to the expense budget at the elected official's discretion. Furniture, furnishings, office décor and equipment items are deemed to be City property. The elected official may purchase these items at depreciated value, as determined by Finance, should the elected official leave office.

## Miscellaneous Equipment

Reasonable miscellaneous equipment considered necessary to carry out the duties of office or for ward events, such as GPS equipment, hand-held device chargers or carrying cases, tents, portable signs and event equipment, will be eligible for reimbursement. Equipment purchases are deemed to be City property. The elected official may purchase these items at depreciated value, as determined by Finance, should the elected official leave office.

## BUSINESS MEALS AND ENTERTAINMENT

### Business Meals and Tickets

Reasonable expenses associated with the entertainment of business contacts, such as business meals (e.g. meetings conducted during normal meal periods) or tickets to retirement events, banquets, fundraisers, or other entertainment events, will be reimbursed when the attendance or entertainment is considered to be necessary for the advancement of the interests of the City or to support a local community group.

Requests for reimbursement must include the purpose of the function, and the name(s) of the individual(s) attending.

### Business Meeting Refreshments

Reasonable expenses associated with providing coffee, refreshments, snacks or sandwiches for community or business

# Corporate Policy and Procedure



Policy No.	04-05-04
Page	7 of 19
Effective Date	2015 06 10
Supersedes	2013 12 11

meetings are permitted.

## Prepaid Season Tickets

Elected officials may purchase pre-paid season tickets to an entertainment facility (e.g. Mississauga OHL Hockey Club) if the use is intended for ward or City business-related purposes.

When pre-paid season tickets are purchased and used as business entertainment or given to a community group, the elected official will be responsible for providing Finance with a list of “intended” recipients of the tickets for the entire season with their monthly incidental expense reimbursement, or alternately, they may provide Finance with a detailed list of all “actual game” recipients during or at the end of the season.

The elected official will be responsible and accountable for providing this list to Finance for record and audit purposes.

## Hospitality

Elected officials may incur expenses as the result of being required to extend hospitality to external parties as part of their official duties and/or when attending functions. Elected officials may be reimbursed for hospitality expenses for meetings that include:

- a. engaging representatives of other levels of government, international delegations or visitors, the broader public sector, business contacts and other third parties in discussions on official matters;
- b. providing persons from national, international and charitable organizations with an understanding and appreciation of the City of Mississauga or the workings of its municipal government;
- c. honouring persons from the City in recognition of exceptional public service and staff appreciation events;
- d. recognition events for various agencies, boards and commissions of the City; and
- e. ratepayers associations, minor league sports associations and

# Corporate Policy and Procedure



Policy No.	04-05-04
Page	8 of 19
Effective Date	2015 06 10
Supersedes	2013 12 11

other community groups.

## Spouse or Companion Expenses

An elected official's spouse or companion may be included as a guest when claiming business entertainment expenses, at the discretion of the elected official.

## ATTENDANCE AT FUNCTIONS

### Conferences, Seminars, Workshops, Conventions

Elected officials may charge expenses incurred to attend functions such as conferences, seminars, workshops, courses, conventions and formal study tours related to City business, including transportation (e.g. limo or taxi service to the airport), parking, trip cancellation insurance, registration fees or tickets, meals and accommodation, and incidental expenses (e.g. tips, currency exchange fees) to their operating budget. Receipts, if normally provided, are required.

The following restrictions and exceptions apply to payment of expenses while attending functions on City business:

- A copy of the registration form, where applicable, must be provided. The copy of the registration form will be used to confirm such items as dates of required travel and/or accommodation and eligibility for per diem payments.
- Transportation by air, rail or bus will be reimbursed at the lowest available price. For flights in excess of five hours, elected officials may choose business class travel. Claims for air travel must be supported by proof of travel, such as a boarding pass or, where a boarding pass has not been printed (i.e. electronic boarding pass), travel will be validated against hotel or incidental business expenses.
- Car rentals (small to mid-size) for use while on an out-of-town business trip will be reimbursed only if the cost of the rental does not exceed the cost of taxi fares for the same purpose. A cost justification for the rental car must be

# Corporate Policy and Procedure



Policy No.	04-05-04
Page	9 of 19
Effective Date	2015 06 10
Supersedes	2013 12 11

---

included with the claim.

- Expenses incurred when using a personal vehicle for travel to attend a function located at least 100 km (60 mi.) from the City will be reimbursed at the City's standard car allowance rate established for City staff.
- Accommodation will be reimbursed at the lesser of the room rate charged for the function or the hotel's rate for a standard room.
- Meals and miscellaneous expenses will be reimbursed at actual costs upon submission of appropriate receipts. Alternatively, when an overnight stay is required within Canada or the Continental USA, these expenses may be reimbursed on a per diem basis, with no receipts required, at a maximum rate of \$ 75.00 per day, including travel days (US\$75.00 if the function takes place in the Continental USA).
- When international travel is required, including to Alaska and Hawaii, a per diem based on the Treasury Board of Canada's Travel Directive formula for international travel must be requested from Finance prior to travel. The Travel Directive per diem rates can be found at: <http://www.njc-cnm.gc.ca/directive/travel-voyage/s-td-dv-a4-eng.php>
  - the per diem will be all-inclusive, regardless of whether or not some meals are subsequently provided, and will be based on the duration of the trip, including travel days
  - a copy of the Treasury Board per diem rate for the country/region of travel must be attached to the request
  - Finance will use the daily per diem amounts, including all meals (breakfast, lunch and dinner) and incidental

# Corporate Policy and Procedure



Policy No.	04-05-04
Page	10 of 19
Effective Date	2015 06 10
Supersedes	2013 12 11

expenses for the applicable country of travel to verify and calculate the eligible total per diem for the trip

- where the rate is shown in a currency other than Canadian, Finance will convert the per diem to Canadian dollars, using the exchange rate in effect on the day the per diem is processed (i.e. transferred by electronic fund transfer to the elected official's personal bank account).
  - (Note: incidental expenses cannot be charged to a PCard when a per diem has been paid.)
- The expenses of a spouse or companion will not be reimbursed unless the expense is associated with the Business Meals and Entertainment section of this policy.

## CONTRIBUTIONS AND DONATIONS

### To Community Groups

Formal sponsorship of groups or organizations is available through the Corporate Grant Program.

Expenses related to the sponsorship of teams or individuals, such as the provision of uniforms or equipment, or on-going financial support, will not be reimbursed.

A donation is a voluntary gift (i.e. financial contribution or donation in-kind), typically to benefit a charitable cause or local event within the community, for which the donor receives no direct benefit of any kind.

Elected officials may charge the donation of items or services or financial contributions towards specific events, activities, programs or fundraising initiatives of local groups to their expense account, to an annual maximum of \$500 per group, exclusive of facility rentals. Where a donation is made to a charity through an individual participating in an event held in Mississauga, and the funds are payable directly to the charity,

# Corporate Policy and Procedure



Policy No.	04-05-04
Page	11 of 19
Effective Date	2015 06 10
Supersedes	2013 12 11

these expenses are allowable.

Examples of eligible expenses include the purchase of fundraising items, the cost of refreshments, payment of reasonable event entertainment expenses on behalf of the group, or financial contributions to support a specific program or initiative of the group. The activities of the group being sponsored should be of benefit to the local community.

Donations to national and/or international brand charities (e.g. Cancer, Diabetes, Lung Association, Heart and Stroke) will not be reimbursed unless the community event to support the charity is held within the City of Mississauga (e.g. charity run, bicycle ride, etc.) or it is a donation in lieu of flowers for a funeral. The expense receipt must identify the community event to be eligible for the reimbursement.

Any donation tax receipts received by the elected official for these donations are to be sent to the Accounting Supervisor, Finance Division, once received.

## Golf Tournaments and Charity and Community Events

Reasonable expenses associated with buying tickets to sponsor, attend, or support a community golf tournament, community event or charity event will be reimbursed when such entertainment is considered to be beneficial for the advancement of the interests of the City or support of a community organization. Requests for reimbursement must include the purpose of the function, and the name(s) of the individual(s) attending, if known, or the organization whose members will be using the tickets purchased.

## MISCELLANEOUS EXPENSES

### Staff Recognition

Reasonable expenses associated with the recognition of staff, such as business lunches, tickets to community events or small gifts of appreciation will be reimbursed when such expenditures



# Corporate Policy and Procedure



Policy No.	04-05-04
Page	12 of 19
Effective Date	2015 06 10
Supersedes	2013 12 11

are considered to be appropriate as a means of rewarding the efforts of staff. Recipients must be listed on the receipt provided for reimbursement.

## Souvenirs and Give-Aways

City souvenirs and give-aways of nominal value are available for distribution at the discretion of each elected official and may be ordered on a charge-back basis from Central Stores. Elected officials may fund promotional items that carry the elected official's contact information, and/or identify the elected official, through their expense account, provided that the items will be not be distributed or used after June 30 of an election year. Nominal gifts for special business related occasions (e.g. retirements, work anniversaries, taxpayer or community group recognition) are eligible for reimbursement.

Campaign materials cannot be charged to the City.

## Tips

Reasonable tips are permitted for the acquisition of business related services such as transportation and business meals.

## 407 Charges

407 toll charges, including the cost of a transponder, will be eligible when used for City business purposes. Elected officials are responsible for ensuring that bills are in the name and address of the elected official and not that of the City. 407 bills may be charged to a City procurement card or paid by the elected official directly to the service provider and submitted to the City as an Incidental Expense Report reimbursement, Form E2421.

## Parking Expenses

Parking expenses for City related business are eligible for reimbursement.

## WARD EVENTS

### Ward Initiated Community Events

Elected officials may charge reasonable expenses related to the support of ward initiated community events (e.g. refreshments and entertainment for events such as picnics, fairs, yard sales, skating parties; facility rentals), to their specific operating

# Corporate Policy and Procedure



Policy No.	04-05-04
Page	13 of 19
Effective Date	2015 06 10
Supersedes	2013 12 11

expense budget. Any fundraising for a ward initiated community event must be managed independently, without involvement of City resources and with no funds being held by the City for this purpose.

## MEMBERSHIPS AND SUBSCRIPTIONS

**Memberships** Membership fees to organizations or associations deemed by the elected official to be relevant to his or her work will be eligible for reimbursement of up to a total of \$500 annually, through the elected official's expense account.

**Subscriptions** Subscriptions to magazines and newspapers to assist the elected official in his/her role will be paid by the City.

## ELIGIBLE CAPITAL EXPENSES

**Capital Expenses** Capital equipment is provided to elected officials' offices within the Civic Centre, in accordance with standard City practices.

The costs of City-standard capital equipment (office furniture and furnishings, computer and communications equipment, e.g. cell phone, smart phone, laptop, desktop PC, tablet/notepad) are charged to the appropriate Information Technology or Facilities and Property Management capital budget account.

Requests for furniture or furnishings must be forwarded to the Director of Facilities and Property Management for approval prior to purchase.

Requests for computer or communications equipment must be forwarded to the Director of Information Technology for approval prior to purchase.

Refer to the Non City-Standard Equipment and Items section below for guidelines on the purchase of non City-standard communications equipment.

# Corporate Policy and Procedure



Policy No.	04-05-04
Page	14 of 19
Effective Date	2015 06 10
Supersedes	2013 12 11

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## Non City-Standard Equipment and Items

Elected officials who choose to purchase communications equipment, such as cell phones, smart phones, tablet/notepads, laptops, desk top computers or ancillary devices (e.g. headsets and cases) that differ from or exceed standard City-provided equipment may utilize their elected officials' expense budget or choose to personally absorb the cost. The amount that exceeds the cost of the equivalent item at City standard, as determined by the Director of Information Technology, will be charged to the elected official's expense account.

Items purchased through the elected officials' expense budget remain the property of the City until they have been fully depreciated.

Non City-standard equipment will not be supported (i.e. maintenance, troubleshooting) by the City's Information Technology staff.

## Eligible Civic Centre Equipment

Elected officials are entitled to the following Civic Centre City-standard capital equipment for business use:

- one smart phone or cell phone and related in-car installation; and
- one laptop or desktop computer for Civic Centre office.

Eligible home office equipment is listed below.

## Eligible Home Offices - Furniture

The following City-standard furniture will be supplied for home offices through the Facilities and Property Management Division:

- one workstation/desk including keyboard tray;
- one chair;
- one printer stand;
- one three-drawer filing cabinet.

Alternatively, elected officials may purchase non City-standard furniture of their choosing and request reimbursement by the City.

# Corporate Policy and Procedure



Policy No.	04-05-04
Page	15 of 19
Effective Date	2015 06 10
Supersedes	2013 12 11

Reimbursement will be limited to a maximum of the cost of the equivalent item at City standards, as determined by the Director, Facilities and Property Management Division.

## Eligible Home Office Computer and Equipment

The following City-standard computer and communications equipment, and set up and installation, will be supplied for home offices through the Information and Technology Division:

- one laptop or desktop computer or tablet and related hardware and software;
- one multi-function printer/fax/photocopier/scanner;
- one business telephone line and phone set; and
- one fax line.

Technical support for City-standard equipment and software will be provided by the Information and Technology Division. Refer to the Non City-Standard Equipment and Items section of this policy for information on the purchase of non City-standard communications equipment.

## Replacement/Upgrade/ Refurbishment of Capital Equipment and Furniture

Capital equipment and furniture will be replaced, upgraded, or refurbished in accordance with City standards. For the purposes of replacement/upgrade/refurbishment and depreciation, all furniture will be deemed to have a 12-year life span; computer and communications equipment will be deemed to have a four-year life span. All capital equipment and furniture provided by the City will remain the property of the City until it has been fully depreciated.

Replacement of any City-standard capital item prior to reaching its full life span is contingent upon the return to the City of the item to be replaced, unless the Director of Information Technology or the Director of Facilities & Property Management, as appropriate, deems the item to have no value to the City.

Where an elected official is reimbursed for non-standard

# Corporate Policy and Procedure



Policy No.	04-05-04
Page	16 of 19
Effective Date	2015 06 10
Supersedes	2013 12 11

furniture, the furniture need not be returned to the City. However, if the furniture is to be replaced or refurbished prior to the expiry of the 12-year life span, the elected official will be required to repay a percentage of the amount previously reimbursed. To facilitate this repayment, the reimbursement of the costs of new furniture or the costs of refurbishing existing furniture will be reduced by the amount of the repayment. The amount of the repayment will be determined by the following formula:

$(A \div 12) \times B$  (where *A* = the amount previously reimbursed and *B* = the number of years remaining in the 12-year life span)

## Elected Official No Longer in Office

When the elected official is no longer in office, capital equipment and City-standard furniture must be either returned to the City or purchased at its depreciated value as determined by the Finance Division in consultation with the Facilities and Property Management Division or the Information Technology Division, as appropriate. Where the City has reimbursed an elected official for non-standard furniture, the elected official will be required to repay a percentage of the amount that had been reimbursed, according to the repayment formula above.

## CLAIMS, APPROVALS AND REIMBURSEMENTS

### How to Claim

Detailed procedures for obtaining services offered in-house and for submitting expense claims are available from the Finance Division, Corporate Services Department. General information is provided below.

### Receipts/Proof of Payment

Original receipts from the vendor are required for all expenses unless otherwise noted, or unless a receipt is not normally provided for the expense. To avoid duplicate payments, copies of receipts are not acceptable. Copies of invoices, credit card slips or statements, or Interac payment slips (Purchase of Sale slips) are not acceptable as receipts. If a receipt is not normally provided by the vendor (e.g. for public transportation or tips) reasonable expenses may be claimed, provided an explanation of

# Corporate Policy and Procedure



Policy No.	04-05-04
Page	17 of 19
Effective Date	2015 06 10
Supersedes	2013 12 11

the purpose of the expense is included on the expense claim form.

Internal Charge-back for  
Services Provided by the  
City

Expenses related to services provided in-house, such as City facility or picnic table rentals, printing and photocopying, and the purchase of City inventory items through SAP, the City's financial system, will be charged to the account number provided with the requisition. No additional authorizations are required.

City Procurement Card  
(PCard) Purchases

Procurement cards (PCards), issued for purchases related to conducting City business are the primary and preferred methods used for direct payment of goods and/or services. PCard purchases must be conducted within assigned spending limits and must be used in accordance with all requirements of this policy and the requirements of Corporate Policy and Procedure - Business Expenses - Procurement Cards. Electronic PCard statements must be completed with adequate expense details and submitted on a monthly basis, in accordance with the schedule provided by Accounts Payable. All supporting documentation must be retained for a minimum of 24 months and made available when requested.

Cheque Requisition

Goods or services that are not ordered through SAP and that cannot be paid by City procurement card may be paid for by a cheque issued directly to the vendor. Form E195 - Cheque Requisition must be submitted to Accounts Payable, with supporting documentation. Refer to Corporate Policy and Procedure – Finance and Accounting – Cheque Requisitions for more information.

Reimbursement of Out of  
Pocket Expenses

Requests for reimbursement of out-of-pocket expenses not charged to a City procurement card may be made using Form E2421 - Incidental Expense Report. Expense claim forms should be submitted to Accounts Payable no later than the 15th of the month following the month in which the expense was incurred. Accounts Payable processes payment for out-of-pocket expenses

# Corporate Policy and Procedure



Policy No.	04-05-04
Page	18 of 19
Effective Date	2015 06 10
Supersedes	2013 12 11

once per month. Elected officials may contact the Manager, Financial Services, to request more immediate payment for expense claims in excess of \$1,000.

## Request for Travel Advances and Statement of Expenses

Travel expenses to attend functions on City business may be paid as an advance using Form 461 - Request for Travel Advances and Statement of Expenses or actual expenses incurred may be charged to a PCard, in which case an advance will not be provided.

If an advance is provided, the actual expenses must be reconciled with the advanced amount, and the form returned to Accounts Payable within 10 days of returning from the function. The elected official is responsible for reimbursing the City for any funds which were advanced in excess of eligible expenses. Whether or not advances are made, when an overnight stay is required, the expense claim must be made using Form 461. If no payments are made in advance, and if an overnight stay is not required by the function, the expenses may be reported using an Incidental Expense Report - Form E2421.

## Approval

All expense claims for the Mayor will be reviewed for compliance with this policy by the City Manager or, in the absence of the City Manager, by the Commissioner of Corporate Services and Treasurer. All expense claims for councillors will be reviewed for compliance with this policy by the Commissioner of Corporate Services and Treasurer, or designate.

Elected officials are required to repay the City for any expense claims in excess of the annual budget amounts that are not approved by Council.

## REFERENCE:

GC-0299-2006 – 2006 04 26  
CA-0112-2009 – 2009 05 27  
2011-03-16 Housekeeping – revise Form 180a to E2421

# ***Corporate Policy and Procedure***



Policy No.	04-05-04
Page	19 of 19
Effective Date	2015 06 10
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GC-0323-2012 – 2012 05 09

GOV-0039-2013 – 2013 12 11

GOV-0009-2014 – 2014 04 02 correction to policy - added credit card memberships and fees to ineligible expenses.

2014 05 12 – admin correction to election expenses wording.


GOV-0017-2014 – 2014 06 11 – clarification re: charitable donations through an individual participating in an event held in Mississauga

GOV-0013-2015 - GC-0381-2015 – 2015 06 10

LAST REVIEW DATE: May, 2015

CONTACT: For more information contact Financial Services, Finance Division, Corporate Services Department.



	<i>Business Expense and Conference Policy</i>	
	Policy Category:	
	Policy No.:	Implementing Procedure No.:
<b>Approving Authority:</b> ELT	<b>Effective Date:</b> 2014-04-22	
<b>Approved or Last Reviewed Date:</b> 2014-04-22	<b>Next Review Year:</b> 2017-09-01	
<b>Area(s) this policy applies to:</b> City-wide	<b>Owner Department:</b> Purchasing & Accounts Payable	
<b>Related Policies:</b> <ul style="list-style-type: none"> <li>• Petty Cash Policy</li> <li>• Expenditure Control Policy</li> <li>• Corporate Procurement Card Policy</li> <li>• Purchasing By-law #2004-341</li> </ul>		

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

<b>1. Purpose Statement</b>
<p>The purpose of this policy is to provide information on allowable business and conference related expenses including the forms, documentation and approvals required for reimbursement.</p>
<b>2. Applicability and Scope Statement</b>
<p>This Policy is set out for those expenses for which reimbursement is to be provided to Councillors and Staff for business related expenditures including the following:</p> <ul style="list-style-type: none"> <li>• Payment to credit card agencies such as American Express, for cards owned by the City (corporate credit cards and Purchasing Cards);</li> <li>• Reimbursements as a result of the submission of a Staff Expense Form;</li> <li>• Advances to assist in the payment of future business related expenses;</li> <li>• Automobile expense reimbursement;</li> <li>• Membership and Association fees;</li> <li>• Seminars, Conferences and Business travel;</li> <li>• Workshops, Training and Education courses.</li> <li>• Council Newsletters</li> <li>• Use of Corporate Resources for Election Purposes</li> </ul>
<b>3. Background</b> <i>(Indicate any reasons, history, and intent that led to the creation of the policy)</i>



## ***Business Expense and Conference Policy***

Policy No.:

Implementing Procedure No.:

### **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 (i.e., seminar, conference, and membership);

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

**"Commissioner"** means a person appointed by Council with administrative responsibilities of a group of departments;

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

**"Director"** means a person holding a management position of Director within a department and includes the Treasurer, Fire Chief, Deputy Fire Chief, Solicitor, Clerk, Architect and Chief Information Officer (CIO), and any other title approved by Human Resources as a staff position equivalent to that of a Director;

**"Immediate Manager"** means next person in authority who is at minimum holding a management position;

**"Manager"** means a person holding a management position of Manager within a department and includes the Project Manager, Assistant Solicitors and Deputy Clerk and any other title approved by Human Resources as a staff position equivalent to that of a Manager;

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

**"Treasurer"** means the Council appointed Treasurer of the Corporation of the City of Markham;

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

This policy establishes guidelines regarding the authorization and reimbursement of business and conference expenses incurred by Councillors and City staff.

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

#### **1 - GENERAL**

#### **1.1 PERMITTED EXPENDITURES**

The City shall only reimburse expenditures incurred for business related to the City of Markham herein referred to as "Permitted Expenditures". Permitted Expenditures are subject to the normal approvals that are contemplated in the City's purchasing policies and other policies, and no such approvals are superseded hereunder.

#### **1.2 INELIGIBLE EXPENDITURES**

Ineligible expenditures will not be reimbursed and include:

- a) 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.
- b) Reimbursement for departing gifts will be in accordance with the Human Resource Policy #304. Amounts in excess of these guidelines will not be reimbursed.
- c) Department celebrations of individual Staff birthdays.
- d) All alcoholic beverages.
- e) Highway 407 transponder and related service fees unless approved per Section 2.7 b) of this policy.
- f) Other expenses which are personal in nature.

### 1.3 CONDOLENCE

Expressions of condolence made on behalf of the City should be limited to immediate family members (parents, children, spouse, common-law spouse & siblings). Expenditures are permitted up to \$100 and must be authorized by a Director. Expressions made on behalf of the Mayor & Council and Staff, for current City employees, will be handled through the CAO's office.

### 1.4 ADVANCES

Requests for advances should be submitted to Accounts Payable on an approved Travel Authorization Form (Appendix A). 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 immediately remitted.

### 1.5 CORPORATE CREDIT CARDS

Corporate Credit Cards are provided to Councillors, Senior Staff and other Staff as approved by the Commissioner of Corporate Services to facilitate the payment of authorized expenses related to City business only. Personal expenses shall not be put on the Corporate Credit Cards.

### 1.6 PURCHASING CARDS (P CARDS)

Business expenses charged to Corporate P Cards require authorization as outlined in this policy.

### 1.7 REIMBURSEMENT/PAYMENT PROCESSING

- a) Deadlines for completed and authorized Staff Expense Form submissions to Accounts Payable are as follows:
- (i) Corporate Credit Cards – within 10 days of receipt of statement.
  - (ii) P Cards – payment processing is as per the Corporate Purchasing Card Policy.
  - (iii) Conference Expenses including Advances – the end of the month following travel.
  - (iv) General Staff Expense Forms – the 15<sup>th</sup> of the following month.
  - (v) Staff Expense Forms for mileage less than \$50 per month should be reimbursed either at Cash Management for staff at the Civic Centre or through petty cash for staff at other locations.

Year-end deadlines for the submission of business expense are communicated annually in the Accounts Payable Year-End Schedule.

In the case of overdue Staff Expense Forms, the Commissioner will be notified and additional expense claims/advance requests will not be processed until the past due report has been received.

- b) Documentation:
- The following documentation must be included with the Staff Expense Form, as applicable:
- (i) original receipt
  - (ii) date and place (ensure that date on front of receipt matches date of occurrence)
  - (iii) names of all those for whom the expenditure applied
  - (iv) nature of the expenditure
  - (v) approval of applicable Signing Authority (See 1.7 (c))

**Staff Mileage Expenses greater than \$50 will be reimbursed through Payroll.**

Staff Expense Forms submitted for the previous year(s) after the year-end cut-off for payment processing will be reimbursed at the discretion of the Treasurer.

c) Signing Authority

Individual Incurring Expense	Authorization
Staff Member	Immediate Manager
Chief Administrative Officer	Treasurer
Councillor	Councillor
Mayor's & Councillor's Administrative Staff	Chief of Staff (Mayors Office)
Chief of Staff (Mayor's office)	Mayor

Individuals approving expenditures are also responsible for the legitimacy of the expenses.

d) Inspections for Compliance

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

**2 - AUTOMOBILE EXPENSE REIMBURSEMENT**

The City reimburses Councillors and Staff for expenses associated with the use of personal vehicles on City business for all individuals not receiving a monthly car allowance.

**2.1 ELIGIBILITY**

Councillors and Staff are eligible to receive reimbursement if, as a result of their position, they are required to travel on City business. Compensation is either through the Runzheimer method of reimbursement i.e. car allowance/mileage reimbursement, or mileage reimbursement only.

**2.2 INSURANCE**

It is the responsibility of Councillors and Staff who use their vehicles for City business to carry one million dollars (\$1,000,000) or more of public liability and property damage insurance.

**2.3 PARKING COSTS**

Councillors and Staff who incur parking expenses while on City business will be reimbursed for these expenses if appropriate documentation (i.e. a parking receipt) is submitted.

**2.4 STAFF WITH CAR ALLOWANCES**

There will be no mileage reimbursement for persons with car allowances other than those Staff members with car allowances as part of the Runzheimer compensation method.

**2.5 STAFF WITHOUT CAR ALLOWANCES**

- a) Staff will not be reimbursed for costs incurred in travelling to and from home to their normal work place. Those who are required to operate their vehicles while conducting City business will be compensated for the distance between their normal work place and a business engagement on a per kilometre basis.
- b) Staff travelling between home and a business engagement must deduct the distance between home and the regular workplace from the total distance travelled.
- c) Travel to and from scheduled and/or compensated overtime work at the employee's regular workplace are considered personal use of the vehicles and is not compensated.
- d) Staff travelling to and from home and the normal workplace exclusively to work on a pre-approved non-compensated overtime basis will be reimbursed for the additional costs of mileage to and from the normal workplace.
- e) In situations where two (2) or more Staff must travel to the same off-site location either for work or for seminars and conferences, where possible, that only one vehicle be used.
- f) Mileage between various City locations will be reimbursed as per the standard mileage matrix prepared by the Fleet Department.
- g) Where the destination is not included in the standard mileage matrix Staff should use an application such as MapQuest to calculate mileage.
- h) The rate of mileage compensation will be based on the rate as periodically established by Human Resources.



## *Business Expense and Conference Policy*

Policy No.:

Implementing Procedure No.:

### 2.6 COUNCILLORS WITH NO CAR ALLOWANCE

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.

### 2.7 HIGHWAY 407 TOLL CHARGES

- a) Toll charges for Highway 407 are reimbursable for trips made for business purposes
- b) Cost related to the acquisition of a transponder or related service fees are not eligible for reimbursement except for Staff members who travel Highway 407 solely for City of Markham business and with Commissioner approval.

### 2.8 REIMBURSEMENT

Mileage less than \$50 per month will be reimbursed either at Cash Management for staff at the Civic Centre or through petty cash for staff at other locations with an authorized Staff Expense Form. Amounts greater than \$50 must be submitted to Accounts Payable on a monthly basis as per Section 1.7.

All automobile expense reimbursements must include the following documentation, where applicable:

- a) the date and nature of trip, destination, actual kilometres (Section 2.5 (f) & 2.5 (g))
- b) all original parking receipts
- c) Highway 407 toll billing statement, if applicable



## Business Expense and Conference Policy

Policy No.:

Implementing Procedure No.:

### 3 - MEAL EXPENSES

The City of Markham will provide reimbursement to Councillors and Staff for the actual cost of meals required to be purchased while on City business.

#### 3.1 OVERTIME MEALS

Staff who work in excess of three hours of authorized overtime immediately following his/her normal work day is eligible for a meal per diem of \$7.00.

#### 3.2 BUSINESS MEALS

a) Meals may be claimed when:

- (i) 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 and
- (ii) the most senior staff person present pays the bill.

#### b) GRATUITIES

- (i) Reasonable discretionary gratuities up to the applicable HST amount, or 13 percent of the pre-tax bill may be claimed, unless a mandatory gratuity is included.
- (ii) Where discretionary gratuities are claimed which exceed the applicable HST amount, or 13 percent of the pre-tax bill, this will be considered a personal expense and reimbursement will not be provided.
- (iii) All mandatory gratuities may be claimed.
- (iv) Where a mandatory gratuity is less than 13 percent of the pre-tax bill, then an additional discretionary gratuity may be claimed, up to a total combined gratuity of no more than the applicable HST amount, or 13 percent of the pre-tax bill.
- (v) Where a mandatory gratuity is greater than 13 percent of the pre-tax bill, then no additional discretionary gratuity may be claimed.

#### Example

Pre-tax bill	\$100.00
Applicable HST (13%)	\$13.00
After-tax bill	<u>\$113.00</u>
Maximum Gratuity Reimbursement	\$13.00

#### 3.3 REIMBURSEMENT

Authorized Staff Expense Forms (Appendix B) must be submitted to Accounts Payable monthly, along with:

- a) with a brief description outlining the nature of the expenditure
- b) names of all those in attendance
- c) City Staff must provide detailed receipts

Alcoholic beverages are not eligible for reimbursement.



## *Business Expense and Conference Policy*

Policy No.:

Implementing Procedure No.:

### 4 - MEMBERSHIP AND ASSOCIATION FEES

The City will provide membership and association fees for those organizations and professional associations that generate important and current technical professional information relevant to the Department and the City. Memberships and association fees may be claimed when the employee is required to carry a professional designation for the performance of job duties or where membership will benefit job performance.

#### 4.1 PAYMENT PROCESSING/REIMBURSEMENT

- a) Individual Memberships
  - (i) Payments should be made to the corporate entity as opposed to individuals. The number of memberships to organizations and associations should be kept to the minimum and governed accordingly by the annual budget allocation for this purpose.
  - (ii) Request for payment of membership fees can be made via:
    - Check Requisition with original invoice or;
    - approved Staff Expense Form (Appendix B) with original invoices and proof of payment attached or;
    - City's Purchasing Card with prior approval.
- b) Corporate Memberships or Association Fees  
Corporate memberships or association fees must be approved by a Director.

#### 4.2 SIGNING AUTHORITY

Staff Level	Authorization
All Staff	Immediate Manager
CAO	Treasurer



**5 - SEMINARS, CONFERENCES & BUSINESS TRAVEL**

This policy applies to the attendance of members of Council and Staff at conferences, seminars, and for other business travel deemed to be in the best interests of the Corporation; and to provide for the reimbursement of expenses incurred by those persons authorized to attend.

**5.1 ATTENDANCE AUTHORIZATION****a) CITY STAFF**

Criteria	Authorization
Within the Province; and < \$500 and Absence of 1 day	Manager or above
Within the Province; and < \$5,000 and Absence of 5 days or less and Within the approval budget	Director or above
Outside of the Province, but within North America; or >\$5,000 or Absence > 5 days.	Commissioner or above
Outside North America	Council

**Commissioner approval is required when more than one staff member will be attending the same overnight conference.**

**b) CHIEF ADMINISTRATIVE OFFICER**

The Mayor and Commissioner of Corporate Services must approved the attendance of the CAO at any conference, seminar or other business travel which:

- (i) is within North America or
- (ii) total cost is greater than \$5,000 or
- (iii) absence from regular duties is more than 5 day.

**c) COUNCIL**

Council must approve the attendance for any member of Council at any conference or seminar and for other business travel requiring overnight accommodation before the attendance at the conference or seminar unless approved through the Budget Process.

**5.2 REGISTRATION**

A Cheque Requisition must be complete and forwarded to Accounts Payable for payment. All relevant back-up documentation to support the payment should be included. Advance discounts should be realized where possible.

### 5.3 TRANSPORTATION

- a) Ground Travel
  - (i) All provisions outlined in Section 2 - Automobile Expense Reimbursement are applicable.
  - (ii) Shared transportation is encouraged when appropriate.
  - (iii) Ground travel should be used where appropriate.
  - (iv) Car rental, including gas purchases, instead of public transportation or taxis may be claimed providing it is more economical or if required under certain circumstances.
- b) Air Travel
  - (i) Economy airfare including all applicable taxes, surcharges and cancellation insurance will be used. Councillors and Staff are encouraged to obtain the best possible pricing.
  - (ii) 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 will be submitted to Accounts Payable for comparison of airfare.

### 5.4 ACCOMMODATION

Reasonable accommodation expenses where overnight accommodation is required are allowable as follows:

- a) The accommodation chosen should be advantageous to the conduct of City business.
- b) The actual cost of a single room will be allowed provided such cost does not exceed the "Government Rate" when available. Single refers to single occupancy. Up charges for additional individuals are considered personal expenses and will not be reimbursed.
- c) Receipts are required in support of all such expenses and must show the place, date and number of days or part days and the rate per day for single occupancy.

### 5.5 OTHER EXPENDITURES – CITY STAFF

- a) Expenses can be claimed up to a maximum of \$100 per full day of an event where overnight stays are required, **with original detailed receipts**, to cover the costs of meals, gratuities and all other expenditures not listed in Section 5.9. Where some meals are provided, the maximum allowed will be reduced by the amount reflected below:

Breakfast	\$ 15.00
Lunch	\$ 25.00
Dinner	\$ 35.00

- b) Alcoholic beverages are not eligible for reimbursement.
- c) The allowable amount will be in Canadian funds for domestic travel and in U.S. funds for international travel.
- d) For non North American travel only, reimbursement in excess of the allowable amount will be made with the approval of the CAO. The Commissioner of Corporate Services will determine reasonability in the case of the CAO.

### 5.6 PER DIEM – COUNCILLORS

- a) Councillors may choose to accept a "per diem" in lieu of submission of specific receipts. A per diem of \$100 for each full day of the event, where overnight stays are required, can be claimed to cover the costs of meals, gratuities, personal telephone charges and all other expenditures not listed in Section 5.9. Where some meals are provided, the per diem will be reduced by the amount reflected below:

Breakfast	\$ 15.00
Lunch	\$ 25.00
Dinner	\$ 35.00
Misc	<u>\$ 25.00</u>
Total	\$100.00

- b) For non North American travel only, reimbursement in excess of the allowable amount will be made with the approval of the CAO.

### 5.7 EXTENDED STAYS

Extended stays are not permitted.

### 5.8 REIMBURSEMENT

A Staff Expense Form (Appendix B) must be submitted to Accounts Payable, by the end of the following month in which travel occurred, along with detailed receipts provided by Staff, as per Section 1.7.

### 5.9 NON-ALLOWABLE ITEMS

The following are items for which reimbursement will not be made:

- a) Personal Effects and Services - Claims for loss of personal effects, for medical and hospital treatment, for purchase of trunks, hand luggage, clothing and other personal equipment, or for personal services such as laundry, dry cleaning, shoe shines, valet services and other personal expenses.
- b) Personal Long Distance Telephone Calls – Calls of a personal nature, with the exception of reasonable calls to family at home, will not be reimbursed.
- c) In Suite Services – such as movies and bar services

### 5.10 OTHER - ATTENDANCE AT CONFERENCES AND CHARITABLE FUNCTIONS

- a) The costs associated with Members of Council attending the annual AMO and FCM conventions are to be budgeted in future years within the Council administration budget above the individual Councillor's allowance.
- b) A Councillor who attends a conference or charitable function as a representative of the City (as approved by Council resolution) will have the expenses charged to the Mayor & Councillors General Administrative Budget or an operating department's budget.
- c) A Councillor, who attends a conference or charitable function on his/her own, will have expenses included as part of that individual Councillor's budget allocation.

**6 - COUNCILLORS' NEWSLETTERS****6.1 GENERAL PROVISION**

The City Print Shop will provide printing services to the Ward Councillors, for two newsletters annually with a four page limit under the following criteria:

- a) Councillors to provide 4 working days notice in order to schedule job
- b) Standard newsletters can be on 8 ½ x 11 or 8 ½ x 14 size paper
- c) White or coloured paper can be used
- d) Standard cost of 2.0 cents per double sided copy
- e) Standard cost of 9.2 cents per newsletter for distribution to cover walking route charge
- f) Standard costs charged to Clerk's Cost Centre (not the Councillor's discretionary cost centre).
- g) Should the City Print Shop be unable to fulfil the commitment to print a standard newsletter for any reason (e.g. equipment failure), the job will be outsourced and all costs will be charged to the Clerk's Cost Centre.
- h) Production will be cut off April 30th in an election year. The Clerk is to review the content.

**7 - USE OF CORPORATE RESOURCES FOR ELECTION PURPOSES****7.1 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

- a) 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.
- b) No member shall undertake campaign-related activities on municipal property during regular working hours.
- c) No member shall use the services of persons during hours in which those persons receive any compensation from the municipality.

**7.2 APPLICATION**

This policy is applicable to all Members of Council.

**7.3 SPECIFIC POLICY**

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

- a) Corporate resources and funding may not be used for any election-related purposes;
- b) 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;
- c) Members of Council may not display any election-related materials or distribute any election-related material in municipally-provided facilities, this excepts the use of facilities such as community centres, libraries or the theatre, provided the application process is followed, including payment of the required fee;
- d) The budgets for Members of Council for the period January 1st 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:
  - (i) New Members of Council be allocated a budget equal to 1/12th of the approved budget amount for the month of December; and
  - (ii) Re-elected Members of Council have available to them the balance of funds remaining as of Election Day;
- e) The following be discontinued for Members of Council, on April 30 in each election year:
  - (i) All printing, high speed photocopying and distribution, including printing and general distribution of ward-wide notices, unless authorized by Council;
  - (ii) Production or distribution of Newsletters
- f) The following be discontinued for Members of Council on June 30th:
  - (i) All forms of advertising, including in municipal publications;
- g) The following be discontinued for Members of Council from the July 30th in a municipal election year to Election Day:
  - (i) Disbursement of Notices for the Opening of Parks, Open Spaces and Facilities.
- h) The following be discontinued for Members of Council from the day prior to Nomination Day in a municipal election year to Election Day:
  - (i) The ordering of office furniture and furnishings, except those of an emergency nature, as well as no movement of furniture and furnishings; and



## *Business Expense and Conference Policy*

Policy No.:

Implementing Procedure No.:

- (ii) The ordering of stationery.
- i) Members of Council may not:
  - (i) 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;
  - (ii) 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;
  - (iii) 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;
  - (iv) Use the City's voice mail system to record election-related messages; and
- j) Websites or domain names that are funded by the municipality may not include any election-related campaign material;
- k) Cell phones and PDA's that are funded by the City may not be used for any election-related campaign purpose, unless the Town is reimbursed;
- l) The above recommendations also apply to an acclaimed member or a member not seeking re-election; and

#### 7.4 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.

# Constituency Services and Office Budget Policy

*June 2014*

*City Clerk's Office*

*As amended by City Council at its meetings on July 11, 2012,  
January 29, February 19, and June 13, 2014*





# TABLE OF CONTENTS

<b>1</b>	<b>GLOSSARY</b>	<b>3</b>
<b>2</b>	<b>INTRODUCTION</b>	<b>6</b>
2.1	Council General Expense Budget	6
2.2	Councillor Staffing Budget	6
2.3	Constituency Services and Office Budget	6
2.4	Program Budget	7
<b>3</b>	<b>GUIDING LEGISLATION AND BY-LAWS</b>	<b>7</b>
<b>4</b>	<b>POLICY OVERVIEW</b>	<b>8</b>
4.1	Purpose	8
4.2	Scope	9
4.3	Principles	11
4.4	Purchasing, Accounting and Payment Procedures	12
4.5	Roles and Responsibilities	15
4.6	Using Personal Funds, Furniture and Equipment	17
4.7	Councillor Expenses during an Election Year	17
4.8	Review Process	20
4.9	Disclosure	20
4.10	Future Policy Updates	21
<b>5</b>	<b>ALLOWABLE EXPENSES</b>	<b>22</b>
	Advertising and Promotion	Newsletters and Flyers
	Books and Magazines	Newspaper and Magazine Subscriptions
	Business Hospitality Expenses	Office Decorations
	Business Meal Allowance	Office Equipment
	Business Meeting Expense	Office Furniture
	Cable Television	Office Supplies
	Colour Printer Output	Photocopying
	Community Expense – Event Tickets	Photographic Supplies and Services
	Community Expense – Events	Postage and Courier Services
	Community Expense – Gifts and Promotions	Printing Services
	Community Expense – Payment in Lieu for Use of Space	Professional and Contracted Services
	Computer Hardware, Software and Accessories	Staff - Salary Overage
	Constituency Office Expenses – City-owned and agency-owned space	Telephone/Fax
	Constituency Office Expenses – Non City-owned or non agency-owned space	Training
	Consulting Services	Transportation – Car Rental
	Home Office	Transportation – Highway Tolls
	Internet Services	Transportation – Kilometrage and Parking
	*Legal Fees	Transportation – Metropasses, TTC tickets or tokens
	Memberships	Transportation – Taxi
		Travel – Conferences, Seminars and Business Trips
		Websites and Social Media Tools
		Wireless Products and Services

\*Legal Fees moved to Appendix 1 – Resources Available / Allocated to Councillors, Section 3 as per City Council decision on June 13, 2014.

<b>APPENDIX 1 – RESOURCES AVAILABLE/ALLOCATED TO COUNCILLORS</b>	<b>57</b>
1. Office Space	57
2. Information Technology	59
3. Office Operations	61
4. Staffing	64
5. Intergovernmental-Related Business Travel	65
 <b>APPENDIX 2 – LEGISLATION GUIDING COUNCILLOR EXPENSES AND EXCERPTS FROM CODE OF CONDUCT RELEVANT TO THE CONSTITUENCY SERVICES AND OFFICE BUDGET POLICY</b>	 <b>67</b>
 <b>APPENDIX 3 – POLICY ON DONATIONS TO COUNCIL MEMBER-ORGANIZED COMMUNITY EVENTS</b>	 <b>71</b>
 <b>APPENDIX 4 – FORMS</b>	 <b>73</b>
Form A – Request for Reimbursement/Payment of Expenses Form	
Form B – Request for Reimbursement of Business Meals/Hospitality Expenses	
Form C – Reimbursement – Taxi Expenses	
Form D – Request for IT Purchase	
Form E – Payment of Telecom Expenses	
Form F – Notification of Travel	
Form G – Travel Expense Claim	
Form H – Staff Request/Change	
Form I – Kilometrage and Parking Expenses	
Form J – Donor Declaration Form	
Form K – Delegation of Signing Authority Form	

# 1 Glossary

For the purpose of this Policy, the following terms are defined as follows:

<b>Admail</b>	Unaddressed mail service offered by Canada Post for distribution of flyers or newsletters to households within specific postal walks.
<b>Agency</b>	A body responsible for providing services on behalf of the City of Toronto. While agencies often possess their own operational board, they are accountable to City Council and their degree of authority and autonomy varies. Examples of agencies include but are not limited to: the Toronto Transit Commission, the Toronto Police Services Board, the Board of Health, the Toronto Public Library Board, Exhibition Place, the Association of Community Centres, Arena Boards, Business Improvement Areas Boards, and the Toronto Parking Authority.
<b>Allowable or eligible expense</b>	Expense that the City will reimburse or pay for.
<b>Business hospitality expense</b>	Breakfast, lunch, dinner and reception expenses that Councillors incur while hosting a third party.
<b>Business meal allowance</b>	Breakfast, lunch or dinner expenses that Councillors incur when meeting with Councillors' staff, other Councillors, City staff, or staff of City agencies or corporations.
<b>Business meeting expense</b>	Coffee, tea, juice, cookies and light snacks catered for meetings at City Hall or other venues.
<b>City Clerk</b>	The City Clerk or delegate.
<b>Constituency Office</b>	Any office in addition to City Hall that a Councillor may have, whether at a civic centre, other City facility or non City-owned or non agency-owned space.
<b>Corporation</b>	A corporation that is owned by the City but own their own assets and operate independently from the City. Examples of corporations include but are not limited to: Toronto Hydro and Toronto Community Housing Corporation.

<b>Council Business Travel Budget</b>	Centralized funding in the Council budget that pays for travel to meetings for Councillors who fulfill an official capacity with a municipal organization of which the City is a member, such as the Federation of Canadian Municipalities and the annual Conference of the Federation of Canadian Municipalities (FCM).
<b>Council General Expense Budget</b>	Centralized funding in the Council budget that pays for centralized resources and support to Councillors.
<b>Constituency Services and Office Budget</b>	Annual discretionary budget allocated to each Councillor for the operations of their office, governed by the Constituency Services and Office Budget Policy.
<b>Councillor Staffing Budget</b>	Annual discretionary budget allocated to each Councillor to allow them to hire full-time or part-time staff in their offices.
<b>Councillor's office</b>	Refers to both the Councillor and his or her staff.
<b>Director, Council and Support Services</b>	The Director or other staff of the Council and Support Services Unit, City Clerk's Office.
<b>Greater Toronto Area (GTA)</b>	The City of Toronto and the regions of Durham, Halton, Peel and York.
<b>Ineligible expense</b>	Expense that the City will not reimburse or pay for.
<b>Information Production Unit</b>	Refers to the Information Production Unit of the City Clerk's Office responsible for printing, photocopying, mail and courier.
<b>Inter-divisional charges (IDC)</b>	A mechanism internal to the City of Toronto for a City division or business unit to charge for services rendered through an internal adjustment in the City's financial system (SAP).
<b>Kilometrage</b>	<p>Set rate per kilometre travelled when personal vehicles are used for work-related purposes.</p> <p>This rate shall be set annually as the reasonable rate established by the Canada Revenue Agency (CRA) under section 7306 of the Income Tax Regulations, C.R.C., c.945 to ensure that the expense reimbursed is non-taxable income to the Councillor or the employee.</p>

<b>Normal work location</b>	A location at which the employee, as a rule, reports for work (Canada Revenue Agency definition). For Councillors, Toronto City Hall is their normal work location.
<b>PCard</b>	City purchasing card issued to Councillor staff for booking hotel, transportation, conference registration and for the purchase of low-value materials and supplies.
<b>Per diem</b>	A specific amount of money provided on a daily basis to cover expenses such as meals, personal telephone calls, entertainment and other personal expenses during a work-related trip.
<b>PPEB</b>	The Pension, Payroll & Employee Benefits Division.
<b>Program Budget</b>	Capital or operating budget of a City division, agency or corporation.
<b>Protocol Unit</b>	Refers to the Protocol Services Unit of the City Clerk's Office, led by the Chief of Protocol.
<b>Reimburse</b>	Repay. In some cases Councillors may purchase and pay for certain materials, goods or services, for which the City may afterwards pay them back either through petty cash or a City cheque.
<b>Sole source</b>	Selection of a vendor for a product or a service without obtaining three quotations because of specific reasons.
<b>Town Hall Meeting</b>	Meeting organized by the Councillor with a group of citizens to discuss City business.
<b>Third party</b>	Arms-length organization or individual who is not a City employee, an employee of a City of Toronto agency or corporation, another Member of Council or their staff, consultant, volunteer or student retained/engaged in City interests.

## 2 Introduction

The City of Toronto provides resources and support to Councillors through these mechanisms:

### **2.1 Council General Expense Budget**

- To fund centralized support and resources for all Councillors. See Appendix 1.

### **2.2 Councillor Business Travel Budget**

- To fund inter-governmental related business travel. See Appendix 1.

### **2.3 Councillor Staffing Budget**

- A discretionary Staffing Budget is provided to each Councillor in an amount equivalent to the top of the salary range for three staff – an Executive Assistant, an Administrative Assistant and a Constituency Assistant.
- The budget is to pay for Councillor staff salaries.
- Any over-expenditure in Councillor staff salary can be paid by the discretionary Constituency Services and Office Budget.
- Councillors cannot transfer salary budget between years or use their Staffing Budget to pay for office expenses.

### **2.4 Constituency Services and Office Budget\***

- Discretionary budget allocated to each Councillor to pay for expenses that are allowable in the Policy.
- 2012 level is set at \$30,000 per year.
- Councillors must not exceed their annual Constituency Services and Office Budget limit, whether using City funds or personal funds. If they exceed the Constituency Services and Office Budget limit using City funds, they must repay the City using personal funds. The City Clerk will report to the Integrity Commissioner the names of those Councillors who exceed the Constituency Services and Office Budget limit.
- Kilometrage, parking, wireless devices, business meals paid for using personal funds do not require reporting to the City Clerk and will not be counted towards the \$30,000 limit.
- Councillors cannot transfer office budgets between years.
- Councillors can accept up to \$10,000 (in cash or in-kind) each year for Council Member-Organized Community Events. Expenses incurred for these events and paid for by the donation are not included in the \$30,000 Constituency Services and Office Budget limit. Donations accepted and related expenditures are reported as part of Councillor Expenses' disclosure.

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\*Amended and adopted by City Council at its meeting on July 11, 2012.

See Appendix 3.

- Constituency Services and Office Budgets are subject to an annual Consumer Price Index (CPI) increase, based on the Statistics Canada cost of living index for Toronto, as calculated by the Deputy City Manager and Chief Financial Officer and based on the previous year's average.\*

The Constituency Services and Office Budget Policy addresses allowable expenses from the Constituency Services and Office Budget.

## **2.5 Program Budget**

Certain expenses are program expenses and are paid for by Program Budgets, including but not limited to City Hall and civic centre office facilities maintenance, custodial, operations, state of good repair, City Hall and civic centre security, IT network and infrastructure support and Councillors' IT desktop and application support. Appendix 1 describes some of the centralized resources paid for by Program Budgets.

# **3 Guiding Legislation and By-laws**

The *City of Toronto Act, 2006*, S. 131, describes the role of City Council:

- To represent the public and consider the well-being and interests of the City;
- To develop and evaluate the policies and programs of the City;
- To determine which services the City provides;
- To ensure that administrative policies, practices and procedures and controllership policies, practices and procedures are in place to implement the decisions of Council;
- To ensure the accountability and transparency of the operations of the City, including the activities of the senior management of the City;
- To maintain the financial integrity of the City; and
- To carry out the duties of Council under this or any other Act.

The *City of Toronto Act, 2006* and the City's Code of Conduct for Members of Council require Members to act lawfully, honestly and exercise a reasonable degree of care and diligence in carrying out their functions. Members are ultimately accountable to the public and their constituents.

## ***Code of Conduct and Lobbying By-law***

- Councillors are reminded that a breach of the Constituency Services and Office Budget Policy is considered a breach of the Code of Conduct.
- The Constituency Services and Office Budget Policy should be read in conjunction with the Code of Conduct, including but not limited to section IV) Gifts and Benefits and section XV) Failure to Adhere to Council Policies and

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\* Amended and adopted by City Council at its meeting on July 11, 2012.

Procedures. See Appendix 2.

- Councillors should also ensure that the Lobbying By-law and the Council-approved Policy on Donations to Council Member-Organized Community Events are complied with in all their transactions under this policy. See Appendix 3.
- Councillors should consult with the Integrity Commissioner or the Lobbyist Registrar about the potential impact of any expense transaction on their compliance with the Code of Conduct and the Lobbying By-law.
- If the Integrity Commissioner has provided any advice to a Councillor and there is a subsequent Code of Conduct complaint on the matter, the Integrity Commissioner will be bound by the advice that has been provided, as long as all relevant facts have been provided by the Councillor.
- The role of the Councillor as a Member of Council and their role as an individual and a business operative must be kept separate and distinct.

#### *Municipal Elections Act, 1996*

- Councillors should be aware of the requirements of the *Municipal Elections Act, 1996*, especially with regard to the requirements of campaign financing.
- The role of the Councillor as a Member of Council and their role as a candidate in an election campaign must be kept separate and distinct.

## **4 Policy Overview**

### **4.1 Purpose**

This policy guides the expenditures that support Councillors in performing their diverse roles and in representing their constituents. The budget allows Councillors to:

- Communicate with their constituents about the meetings and activities of City Council and its committees.
- Communicate with their constituents about the business and services of the City and its agencies.
- Enhance and promote a harmonious community in their wards.
- Administer their offices in City Hall and in their communities.
- Represent the City at functions or events.

The policy is intended to:

- Provide Councillors with the flexibility to allocate resources in the most efficient way to meet their own particular requirements.
- Simplify the processes that Councillors and their staff use to administer their budgets by eliminating unnecessary rules.
- Recognize Councillors' accountability for managing City resources allocated to them.



The City of Toronto funds Councillor expenses that:

- Fall within the general categories of expenditures that this policy outlines.
- Are within the limits that City Council has set for its Members.
- Are non-partisan or personal in nature.
- Are not third-party expenses.
- Do not support or feature any candidate in any municipal, school board, provincial, federal election or by-election, or promote consent or rejection of a question that has been submitted to electors.

Councillors are personally responsible for expenditures that do not fall within these criteria. The Director of Council and Support Services is available to help Councillors and their staff understand these criteria and to help them plan their budgets and expenditures.

## **4.2 Scope**

The policy sets out the rules that apply on how transactions are to be conducted when Councillors use their discretionary Constituency Services and Office Budget.

The policy does not apply to expenses funded by City programs, agencies and corporations.

### **4.2.1 Application to the Mayor's Office**

The *City of Toronto Act, 2006* defines a dual role for the Mayor – as Head of Council and as Chief Executive Officer of the City.

S. 133 (1) states:

It is the role of the Mayor as the head of council,

- (a) to act as chief executive officer of the City;
- (b) to preside over meetings of council so that its business can be carried out efficiently and effectively;
- (c) to provide leadership to council;
- (d) to represent the City at official functions; and
- (e) to carry out the duties of the head of council under this or any other Act. 2006, c. 11, Sched. A, s. 133 (1).

S. 134 states:

As chief executive officer of the City, the mayor shall,

- (a) uphold and promote the purposes of the City;
- (b) promote public involvement in the City's activities;

- (c) act as the representative of the City both within and outside the City, and promote the City locally, nationally and internationally; and
- (d) participate in and foster activities that enhance the economic, social and environmental well-being of the City and its residents. 2006, c. 11, Sched. A, s. 134.

The role of the Mayor is different from that of a City Councillor and the Mayor's Office operates with a program budget – the Mayor's Office annual operating budget – instead of a Constituency Services and Office Budget and a Councillor Staffing Budget.

The following aspects of the Constituency Services and Office Budget Policy are applicable to the Mayor's Office:

#### Section 4

- 4.3 – Principles
- 4.4 – Purchasing, Accounting and Payment Procedures
- 4.5 – Roles and Responsibilities. Reference to City Councillors will be replaced with the Mayor, and references to the Constituency Services and Office Budget will be replaced with the Mayor's Office operating budget.
- 4.6 – Using Personal Funds, Furniture and Equipment
- 4.7 – Councillor Expenses during an Election Year
- 4.8 – Review Process
- 4.9 – Disclosure
- 4.10 – Future Policy Updates

#### Section 5

Details of allowable and not allowable expenses apply to the Mayor's Office.

The following exceptions apply for the following Expense Categories:

- Photocopying – Mayor's Office has their own photocopier.
- Transportation – Kilometrage and Parking – the Mayor's Office can choose to use a City vehicle and pay for its usage, upkeep and gas.

#### Appendix 1 – Resources available to Councillors

All sections apply to the Mayor's Office except in section 4(1) Staff Hiring – the Mayor's Office has different job classifications and salary bands from Councillor staff and the Mayor authorizes all hiring for the Mayor's Office.

### 4.3 Principles

When interpreting this policy, the following principles should be kept in mind:

**a. Autonomy of Council**

- City Council, as the decision-making body of the City, is separate and distinct from the City administration.
- The autonomy of Council is provided for in the *City of Toronto Act, 2006*.

**b. Integrity of Council**

- The integrity of City Council as a whole and the Office of the Councillor must be protected.
- The interest of City Council as a whole takes precedence over the personal interest of individual Members of Council.

**c. Accountability**

- Since Councillors use public funds when they perform their duties, the public expects public funds to be used prudently.
- Councillors are the stewards of City resources and are ultimately accountable to the public and their constituents for the type and level of expenses they incur.
- Councillors' expenses must be reasonable and reflect what the public expects of an elected official.
- Councillors' business expenses and personal expenses must be kept separate. Business expenses should not add value to personal assets.

**d. Transparency**

- The public has a right to know how public funds allocated to Councillors are spent.
- The public's right to Councillors' expense information must be balanced against the need to protect privacy and personal information, and allow time for proper accounting and reconciliation of expenses.

**e. Equitable Access to Resources**

- There should be a level playing field among all Councillors irrespective of personal financial circumstances.
- Councillors should have access to the same level of funding to run their offices.

**f. Flexibility and Limits**

- Councillors require flexibility to perform their roles, operate their offices and pursue their interests.
- Councillors engage their communities differently.
- Expenditures must not conflict with rules set out in the *Municipal Elections Act, 1996* and other legislations. See Appendix 2.

- All accounting, audit and *Income Tax Act* principles and rules must be followed.

#### **4.4 Purchasing, Accounting and Payment Procedures**

##### **a. Purchasing Procedures**

The following sets out how Councillors purchase goods and services and the purchasing procedures related to purchases of different values. The Director, Council and Support Services is available to provide advice on purchasing procedures, assist with vendor lists and obtaining quotations, and prepare purchasing documents. Generally, it is advisable that Councillors consult with the Director, Council and Support Services prior to ordering any goods or services.

The following sets out whether quotations are required:

<b>Less than \$3,000:</b>	No quotations required.
<b>\$3,000 to \$7,500:</b>	3 quotations recommended, but not required.
<b>More than \$7,500 to \$10,000</b>	3 quotations required (documented verbal, fax, phone, internet, newspaper advertisements, flyers).
<b>More than \$10,000 to \$30,000:</b>	3 written quotes required, either by letter, e-mail or fax.
<b>More than \$30,000 over multiple years:</b>	Formal purchasing process and requires working with the Director, Council and Support Services to initiate and process the purchase.

In situations where the value of purchase requires three quotations but there is a particular vendor which the Councillor wishes to use, a sole source request form must be prepared. The Director, Council and Support Services will provide assistance in preparing the appropriate documentation, including the sole source request form. Councillors must provide specific valid reasons when choosing to use only one particular vendor.

For the purchasing of consulting service, a formal agreement is required with the vendor. The Director, Council and Support Services will provide assistance on drafting the required agreement.

For IT Purchases, Councillors must use the Request for IT Purchase Form (Form D). All IT equipment connected to the City's network must comply with corporate standards and security requirements and all such purchases must be done through City Clerk's Office IT staff.

##### **b. Accounting Procedures**

Councillors' claims for expenses must follow basic accounting and audit principles:

- Expenses must relate to the business of the City of Toronto.
- When providing supporting documentation for justifying business expenses related to kilometrage, parking and taxi rides, Councillors need to provide the specific details about these expenses as outlined in Section 5 – *Transportation – Kilometrage and Parking and Transportation – Taxi*.
- Councillors or their staff must incur the expenses. Expenses incurred by third parties cannot be claimed.
- Councillors and their staff cannot claim expenses of a personal nature. Where an invoice contains expenses of a personal nature, Councillors or their staff must reimburse the City for those personal expenses when they submit the request for reimbursement or payment of the allowable expense to the Director, Council and Support Services.
- Councillors and their staff must provide proper documentation, including detailed original receipts, for all expense claims. Credit card receipts or statements alone are not sufficient and will not be accepted. In the case of any on-line purchases, a copy of the confirmation must be attached to the claim.
- Invoices must include a description of the goods purchased or services rendered, the cost, applicable taxes and HST Registration Number.
- Equipment purchased with City funds is considered City property and must be returned to the City at the end of the term or earlier if the Councillor leaves office.
- Councillors or their authorized staff must sign off all receipts or invoices with original signatures. Documentation with signature stamps or electronic signatures will not be accepted.
- Delegation of signing authority to Councillor staff must be documented using the Delegation of Signing Authority Form (Form K) with original samples of signatures prior to the transaction.
- Councillors who are the only signing authority for their office must submit a signed Delegation of Signing Authority Form (Form K) to confirm this. The form will be kept on file as a sample of the Councillor's signature.
- Expenses must be charged to the year in which they occurred. Expenses cannot be carried forward to different years.
- Councillors who charge for goods against the current year must have received the goods and/or services from the vendor before December 31 of the year.
- At the end of the year, when expenses have been incurred but invoices are not yet received, Councillors must inform the Director, Council and Support Services so that a proper accrual can be set up. Invoices from previous years that have not been set up as accruals will not be paid or reimbursed from the previous year's budget. Payment may be made against the current year's budget.

- In cases where an invoice for a prior year expense is submitted to the Director, Council and Support Services for payment, it must be accompanied by an explanation on why the expense was not set up as a prior year accrual. The invoice will be paid from the current year budget under the condition that there were sufficient funds in the prior year budget to cover this expense had the invoice been submitted in the proper calendar year.
- The City of Toronto can claim 100% of GST, and 78% of the 8% Ontario part of HST. The total tax rebate is equal to 11.24% of the 13% HST. The non-refundable portion of 1.76% of the HST will be included in the amount charged to the Councillors' Constituency Services and Office Budgets.
- Summaries of expenses paid and budget remaining in the individual Councillor's Constituency Services and Office Budget are provided to Councillors in real-time through the Councillor Expense Dashboard. If there are any discrepancies or disagreement, Councillors must advise the Director, Council and Support Services immediately.
- Councillors may from time to time receive reimbursement or arrange payment of expenses from their Constituency Services and Office Budget and wish to use personal funds for these expenses instead. Councillors can reimburse the City for these expenses.
  - If the repayment occurs within the same financial year, the repaid funds will be credited back to the Councillor's Constituency Services and Office Budget.
  - If the repaid expense is an office expense and not a personal expense, the repaid amount will be considered Use of Personal Funds for office expenses. Office expenditures, whether using personal funds or City funds, cannot exceed \$30,000.
  - If the repayment occurs for a prior year expense, the repaid funds will be credited to the Council General Expense Budget.
- In cases where there is a vendor discount credit or a refund that is received by the City, the funds will be:
  - Credited to the Councillor's Constituency Services and Office Budget if the credit or refund is received within the same calendar year.
  - Credited to the Council General Expense Budget if the credit or refund is received after the accounting year is closed.

### **c. Payment Procedures**

- Expenses less than \$200 will be reimbursed through petty cash.
- City PCards, available through the Corporate PCard program, can be used by Councillor staff for booking a hotel, transportation, conference registration and for the purchase of low-value materials and supplies. Councillor staff who use PCards must follow the procedures and guidelines, as set out on the Accounting Services website:  
[http://insideto.toronto.ca/finance/accounting\\_services/pcard.htm](http://insideto.toronto.ca/finance/accounting_services/pcard.htm). Compliance with the corporate procedures and guidelines is required. Failure to abide by

the required procedures and guidelines may result in the cancellation of the PCard.

- For reimbursement or payment of expenses, Councillors and Councillor staff should use Form A – Request for Reimbursement/Payment of Expenses Form, included in Appendix 4.
- For reimbursement or payment of business meals and hospitality expenses, Councillors and Councillor staff should use Form B – Request for Reimbursement of Business Meals/Hospitality Expenses, included in Appendix 4.
- For reimbursement or payment of taxi expenses, Councillors and Councillor staff should use Form C – Reimbursement – Taxi Expenses, included in Appendix 4.
- For reimbursement or payment of IT purchases, Councillors and Councillor staff should use Form D – Request for IT Purchase, included in Appendix 4.
- For reimbursement or payment of telephone/wireless expenses, Councillors and Councillor staff should use Form E – Payment of Telecom Expenses, included in Appendix 4.
- For notification of travel, Councillors should use Form F – Notification of Travel, included in Appendix 4.
- For expense claims after business travel, Councillors should use Form G – Travel Expense Claim, included in Appendix 4.
- To hire staff or change existing staff status such as salary, job title, etc., Councillors should use Form H – Staff Request/Change form, included in Appendix 4.
- For kilometrage and parking expense reimbursements, Councillors and Councillor staff should use Form I – Kilometrage and Parking Expenses, included in Appendix 4.
- To report gifts and donations to a Council member-Organized Community Event, please use Form J – Donor Declaration Form, included in Appendix 4.
- To authorize your staff to initiate payment or reimbursement of expenses from your Constituency Services and Office Budget, please use Form K – Delegation of Signing Authority Form, included in Appendix 4.

## **4.5 Roles and Responsibilities**

### **a. Councillors**

- Authorize expenditures from the Constituency Services and Office Budget or Staffing Budget.
- Meet all financial, legal and Income Tax obligations.
- Stay within budget guidelines and expenditure categories outlined in this Policy.

- Keep safe and maintain all equipment and furniture provided by the City.
- Keep safe and maintain all equipment purchased with City funds.
- Ensure that all purchases are appropriate and that invoices are authorized after orders have been received or services rendered.
- Comply with purchasing, accounting and financial policies approved for Councillors.
- Contact the Director, Council and Support Services to seek advice on all aspects on the administration of this Policy.
- Review the detailed invoices that will be posted on the internet as part of Councillor Expenses disclosure and advise the Director, Council and Support Services promptly if they have any issues or concerns with the information that is being posted.

**b. City Clerk's Office**

- Provide accounting and financial support to Councillors by paying expenditures, preparing financial management reports and providing advice on handling difficult or unusual transactions.
- Provide purchasing support to Councillors with vendor lists, obtaining quotations, issuing purchasing documents and developing formal agreements.
- Provide staffing support to Councillors by preparing payroll documentation.
- Provide information technology support to Councillors with desktop and application support.
- Advise Councillors of the status of their budgets and expenditures.
- Advise Councillors if any item appears to breach the Constituency Services and Office Budget Policy or is inappropriate.
- Make sure that supporting documentation is in place and that expenditures conform with Councillor policies.
- Monitor changes in City policies and procedures and review relevance of these changes for the Constituency Services and Office Budget Policy and related procedures.
- Provide training and orientation for Councillors and their staff at the beginning of each term and when required or as requested during the term from time to time.
- Redact all personal and other exempted information governed by the *Municipal Freedom of Information and Protection of Privacy Act* (MFIPPA) from the detailed Councillor expenses prior to the disclosure of Councillor expenses on the internet.



#### **4.6 Using Personal Funds, Furniture and Equipment**

- Councillors are allowed to use personal funds for all types of office expenses as set out in this policy.
- Whether Councillors use public funds or personal funds, the limit of office expenses is set at the same amount. The current upper limit for expenses is \$30,000. Councillors can choose to use public funds, personal funds or a combination of the two for these expenditures, as long as the total amount of expenditure remains within \$30,000.
- Councillors who pay for office expenses with personal funds are subject to the same accountability mechanisms and must file all receipts with the Director, Council and Support Services on a monthly basis with the exception of kilometrage, parking, wireless devices and business meals.
- Councillors who pay for office expenses with personal funds must disclose these expenses in the same manner as office expenditures using City funds with exceptions as outlined above. The City Clerk will report these expenses at least quarterly and in the annual Report on Remuneration and Expenses for Members of Council.
- Councillors may bring personal furniture and equipment to use in their City Hall or Constituency Offices.
- Councillors' personal IT or telecommunications equipment cannot be connected to the City's network unless it has been reviewed by City Clerk's IT staff and confirmed as compliant with City standards and security requirements.
- Councillors who bring personal furniture or equipment to use at City Hall or constituency offices must advise the Director, Council and Support Services so that these items are inventoried separately from City owned furniture and equipment.
- Councillors' personal furniture and equipment are not covered by the City's property insurance policy.
- Councillors are responsible for the maintenance of their personal furniture and equipment at City Hall and constituency offices.
- Councillors are responsible for the cost of moving their personal furniture and equipment to and from their City Hall and constituency office.

#### **4.7 Councillor Expenses during an Election Year\***

*Please also refer to "Policy on Use of City Resources during an Election" for limitations on City staff, resources and facilities during an election period.*

*Please also refer to "Policy on Use of Social Media During the 2014 Election Campaign".*

- Under the *Municipal Elections Act, 1996*, the City of Toronto cannot provide a

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\*Amended and adopted by City Council at its meeting on February 19 and 20, 2014.

subsidy to any candidate in a municipal election campaign. Therefore, special conditions for expenses for Councillors apply during an election year.

- An election year begins at the start of the nomination period (first Monday in January of an election year) and ends with the end of Council term on November 30 of an election year.
- Councillors will not be allowed to use the Constituency Services and Office Budget for advertising, newsletters, flyers, community expenses and community events after **August 1** of an election year until the day after Election Day, except for emergency situations.
- Councillors will be allowed to use the Constituency Services and Office Budget for print or electronic communications to constituents until the **Nomination Day** deadline to provide information before the election about urgent matters arising from the August 27 and 28, 2014 meeting of City Council.
- The guidelines apply to all Members of Council, whether they are seeking re-election, acclaimed to the office, or not seeking re-election. Additional policies apply to Councillors who are not seeking re-election or who are not returning to office after the election.

#### **a. General**

- The Constituency Services and Office Budget for Councillors for the period January 1 to November 30 in a municipal election year is restricted to 11/12<sup>th</sup> of the approved Constituency Services and Office Budget with the provision that subsequent to election day:
  - new Councillors are allocated a budget equal to 1/12<sup>th</sup> of the approved budget amount for the month of December; and
  - re-elected Councillors have available to them the balance of funds remaining as of Election Day.
- Once a Councillor has filed nomination papers, the Councillor will no longer be eligible to receive donations for their community events, per the Council-approved policy regarding donations to Council Member-Organized Community Events. [Adopted by City Council at its meeting of July 15, 16 and 17, 2008, EX22.6, recommendation 12 -- see Appendix 3]

#### **b. Specific Limitations**

- Once a Councillor has announced after the nomination deadline\* that they are not seeking re-election and plan to retire from office at the end of term, the Councillor will not be permitted to use City funds to:
  - Increase the salary of their staff.
  - Buy furniture and equipment for the office.

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\*Amended and adopted by City Council at its meeting on July 11, 2012.

- Attend conferences, seminars or undertake business travel.
- Trade furniture with other Councillors.
- After August 1 of an election year and until Election Day, no Councillor will be permitted to:
  - Place any advertisement in newspapers, magazines, other publications or websites that have a publication date after August 1 of an election year, even though the ad placement itself may be made prior to August 1.
  - Organize any community events in their wards, including movie nights, picnics, environment days, community celebrations, BBQs, etc.
  - Use external resources paid by City funds to:
    - Update their existing personal Councillor website.
    - Perform website maintenance.
    - Create and post YouTube videos.
    - Create, monitor or manage facebook accounts or use other social media tools.
  - Distribute electronic newsletters including mass e-mails.
  - Pay for any new domain name for websites or pay for any web design services.
  - Conduct or authorize any automated phone campaigns, such as robocall or any similar automated virtual townhalls.
  - Print and distribute any newsletter to constituents.
  - Print and distribute any flyers to constituents, except in the case of emergencies.
  - Order any new stationery, including business cards, envelopes or letterhead for their office in large quantities.
  - Order new furniture or purchase office equipment, including computers or other computer accessories.
  - Trade furniture with other Councillors.
  - Attend any conferences or seminars other than those held by an inter-governmental organization such as FCM as a Board or Committee member (refer to Intergovernmental-Related Business Travel in Appendix 1).
  - Purchase any gifts or promotional items for constituents, including greeting cards.
  - Purchase any tickets for community events or functions.
  - Order any congratulatory scrolls from the Protocol Unit.
- After Election Day, a Councillor not returning to Council will not be permitted to:
  - Use City funds to:

- Increase the salary of their staff.
- Buy furniture and equipment for their office.
- Attend conferences, seminars and undertake business travel.
- Incur community expenses, including purchasing tickets to events.
- Organize community events other than community meetings for specific time-sensitive emergencies.
- Order office stationery, business cards, holiday cards.
- Purchase promotional gifts and premiums.
- Trade furniture with other Councillor offices.

#### **4.8 Review Process**

- Councillors are responsible for authorizing all expenditures from their Constituency Services and Office Budget.
- The Director, Council and Support Services will review all expenses submitted by Councillors to determine that proper documentation is in place and the expenditure is in compliance with the Constituency Services and Office Budget Policy.
- The City Clerk has ultimate responsibility and authority for the administration of Councillor expenses and the Constituency Services and Office Budget Policy.
- The City Clerk and Councillors may consult with the Integrity Commissioner for guidance with respect to individual Councillor expenses or any interpretation on the application of this policy.

#### **4.9 Disclosure**

- This routine disclosure policy for Councillor expenses is made pursuant to Section 15 of the *Municipal Freedom of Information and Protection of Privacy Act* (MFIPPA).
- The City Clerk and Treasurer shall report to Council the remuneration and expenses for Members of Council by March 31 of the following year, as legislated by the *City of Toronto Act, 2006*.
- The City Clerk will publish Councillors' expenses, including year-to-date expenditure details, on the City's website within a maximum of 30 days after the end of the quarter or the year-end closing date. Supporting transaction documentation will have personal and other MFIPPA exempted information redacted prior to posting.
- The City Clerk will publish Councillor travel reports on the internet. Personal and exempted information governed by MFIPPA will be redacted prior to posting.

#### ***4.10 Future Policy Updates***

- Any future policy changes must specifically refer to the sections and clauses in the Constituency Services and Office Budget Policy that are being changed or amended.
- The City Clerk will be responsible for updating the policy after City Council decisions, and posting the updated policy on the internet and intranet.

## 5 Allowable Expenses

This section outlines allowable expenses that can be charged to the Councillor's Constituency Services and Office Budget. It outlines the details for each type of expense, documentation requirements, and forms to be used.

All requests for payment or reimbursement for expenses must be supported with an original itemized invoice/receipt. Credit card statements or receipts alone will not be accepted. Where a Councillor or their staff is requesting reimbursement for an expense, proof of payment must also be submitted. In cases where additional information is required to support the expenditure, this is noted in the detail section of the allowable expense.

Councillors or their authorized staff must sign off all receipts or invoices with original signatures (signature stamps and electronic signatures will not be accepted).

Expense types are listed alphabetically for ease of reference.

Expense Type	Detail
<b>Advertising and Promotions</b>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Paid advertising that is related to the business of the City in all types of media, including print, radio, television, outdoor and online.</li> <li>• Advertising that supplements advertisements that City Divisions place to promote specific programs, including but not limited to Community Environment Days, specific events, park opening.</li> <li>• Greeting and congratulatory advertisements for various occasions, including but not limited to Canada Day, multicultural celebrations.</li> <li>• Advertisements in programs for local special events.</li> <li>• Design and production costs for the advertising.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Advertising placed by a Councillor which is published after August 1 during an election year. Refer to section 4.7.</li> <li>• Advertising that promotes for-profit organizations, third parties, other levels of government, political parties, or candidates in any election campaigns or promotes consent or rejection of a question which has been submitted to electors.</li> </ul> <p><i>Other information about advertising and promotion:</i></p> <ul style="list-style-type: none"> <li>• For payment of advertising, the Councillor must provide the itemized original invoice from the media organization stating the name of the publication, the date that the print ad appeared or that a television or radio ad aired.</li> <li>• A copy of the print ad must also be provided.</li> <li>• The Director, Council and Support Services will arrange for payment directly to the media organization which ran the ad.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>• Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<b>Books and Magazines</b>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Books, magazines, and periodicals that are related to the business of the City.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Books, magazines, periodicals that have no demonstrated relation to the business of the City.</li> <li>• Lifestyle and entertainment magazines.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>• Name of publication must be included on the invoice.</li> </ul>

Expense Type	Detail
<b>Business Hospitality Expenses</b>	<p><i>Form:</i></p> <ul style="list-style-type: none"> <li>Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>Facility rental.</li> <li>Councillors' expenses for food and beverages related to business meals or receptions with constituents, business contacts, representatives of other levels of government, international delegations or visitors.</li> <li>Alcohol consumed or purchased for meals or receptions.</li> </ul>
	<p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>Entertainment expenses.</li> <li>Expenses for open houses and hospitality functions at City Hall or civic centres primarily for Councillors, Councillor staff or City staff.</li> </ul>
	<p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>Councillors must identify the business purpose for the expense.</li> <li>If a Councillor hosts a business meal for a visiting delegation, the name of the delegation, the date and purpose of the visit, the number of attendees and the name of the delegation organizer must be included. Names of delegation members should be included, if available.</li> </ul>
<b>Business Meal Allowance</b>	<p><i>Other information about business hospitality expenses:</i> Councillors must provide:</p> <ul style="list-style-type: none"> <li>Original itemized receipt showing items consumed.</li> <li>Full name of all participants attending business meal, except for large delegations.</li> <li>Date and purpose of meeting.</li> </ul>
	<p><i>Form:</i></p> <ul style="list-style-type: none"> <li>Form B - Request for Reimbursement of Business Meals/Hospitality Expenses</li> </ul>
	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>Maximum annual meal allowance of \$500 for: <ul style="list-style-type: none"> <li>Meetings with City employees, Councillors' staff, other Members of Council or employees of a City agency or corporation.</li> <li>Meals consumed by Councillors prior to attending evening functions or events.</li> <li>In-town conference/seminar at which meals are not provided and where no per diem may be claimed.</li> <li>Expenses for open houses and hospitality functions at City Hall or civic centres primarily for Councillors, Councillor staff or City staff.</li> </ul> </li> </ul>



Expense Type	Detail
	<ul style="list-style-type: none"> <li>- Payment for farewell events for staff in divisions, agencies and corporations.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Alcohol.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>• Councillors must identify the business purpose for the meeting and explain how schedules do not permit such a meeting in the office during normal work hours.</li> </ul> <p><i>Other information about hospitality expenses:</i> Councillors must provide:</p> <ul style="list-style-type: none"> <li>• Original itemized receipt showing items consumed.</li> <li>• Full name of all participants attending meeting.</li> <li>• Date and purpose of meeting.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>• Form B – Request for Reimbursement of Business Meals/Hospitality Expenses</li> </ul>
<b>Business Meeting Expense</b>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Facility rental.</li> <li>• Catering order, including coffee, tea, juices, pop, cookies, snacks, light food.</li> <li>• Venue set-up fees, including audio-visual equipment, flip charts, set-up fees, cleaning charges.</li> <li>• External facilitator fees.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Alcohol.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>• Councillors must identify the business purpose for the meeting.</li> <li>• Meeting can be held at any facility the Councillor feels is suitable for the nature of their meeting.</li> <li>• Attendees can be Councillor staff, other Councillors, City employees, employees of City agencies or corporations and external parties.</li> <li>• Councillors must provide: <ul style="list-style-type: none"> <li>– Original itemized receipt.</li> <li>– Name of participants or group attending the meeting.</li> <li>– Date of meeting.</li> </ul> </li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>• Form B – Request for Reimbursement of Business Meals/Hospitality Expenses</li> </ul>

Expense Type	Detail
<b>Cable Television</b>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Monthly fee for basic cable and news channels for Constituency Office.</li> <li>• Installation charge for cable connection at Constituency Office.</li> <li>• Cable equipment purchase or rental for Constituency Office.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Movie/entertainment channel programming.</li> <li>• Monthly cable fee for Home Office.</li> <li>• Cable installation and program fee for Home Office.</li> <li>• Cable equipment purchase or rental for Home Office.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>• Councillors must demonstrate a business requirement for specific cable programming package.</li> </ul> <p><i>Other information about cable television:</i></p> <ul style="list-style-type: none"> <li>• Each Councillor's office at City Hall is provided with one television.</li> <li>• Cable connection at City Hall and civic centres is provided from City centralized resources.</li> <li>• Requests for cable connection at City Hall or civic centres must be made through the City's Audio-Visual Unit, Facilities Management Division.</li> <li>• Requests for cable connection at a Constituency Office on non City-owned or non agency-owned space must be made by the Councillor directly with the cable provider.</li> <li>• Direct deposit payment to the vendor is recommended.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>• Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<b>Colour Printer Output</b>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Output from large-format colour printer on the 2<sup>nd</sup> Floor of City Hall.</li> <li>• Specialty output by outside vendors.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>• Councillors or their staff requiring access to the colour printer must contact the Director, Council and Support Services who will arrange for connection to the colour printer.</li> <li>• Where an external vendor is used, Councillors must provide an original invoice detailing date and nature of the job.</li> <li>• Council and Support Services will provide details of the colour printer usage with the monthly expense reports.</li> <li>• Councillors and their staff should not use the colour printer for personal purposes. In the rare occasion that the Councillors or</li> </ul>

Expense Type	Detail
	<p>their staff use the colour printer for personal purposes, they must reimburse the City for such personal usage.</p> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<p><b>Community Expense – Event Tickets</b></p>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>Two tickets per charitable event within the ward or City-wide event or function.</li> <li>Can include participation fee for charitable or fund-raising events such as community golf tournaments, walkathons organized by non-profit organizations, etc.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>Entertainment events such as theatre shows, musical performances or other concerts.</li> <li>Event tickets for Councillor spouse.</li> <li>Fundraising events organized by City staff.</li> <li>Charity golf tournaments organized by City divisions, agencies, corporations and lobbyists.</li> <li>Raffle tickets, silent auctions, or table prize tickets at events.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>For charitable events or dinners, event organizers must make out charitable receipts to the City of Toronto, where applicable.</li> <li>Councillor staff can attend events with the Councillor or on their own.</li> <li>Councillors must provide a copy of the event notice or flyer requesting the Councillor's attendance as well as the order form and ticket.</li> <li>Event tickets cannot be provided to organizations or groups as table prizes or raffle prizes.</li> </ul> <p><i>Other information about event tickets:</i></p> <ul style="list-style-type: none"> <li>Councillors can accept event tickets as permitted in the <i>Code of Conduct for Members of Council</i>, Section IV, Gifts and Benefits, which recognizes the following exceptions to the prohibition on Members of Council accepting gifts and benefits: <ul style="list-style-type: none"> <li>"(b) such gifts or benefits that normally accompany the responsibilities of office and are received as an incident of protocol or social obligation;</li> <li>(g) food and beverages consumed at banquets, receptions or similar events, if: <ol style="list-style-type: none"> <li>attendance serves a legitimate business purpose;</li> <li>the person extending the invitation or a representative of the organization is in attendance; and</li> <li>the value is reasonable and the invitations infrequent".</li> </ol> </li> </ul> </li> </ul>

Expense Type	Detail
	<ul style="list-style-type: none"> <li>Any questions regarding acceptance of event tickets should be directed to the Integrity Commissioner for the City of Toronto.</li> <li>If a Councillor accepts an event ticket(s) as a gift or benefit and the value of the gift or benefit exceeds \$300, or if the total value received from any one source during the course of a calendar year exceeds \$300, the Councillor shall within 30 days of receipt of the gift or reaching the annual limit, file a <i>Donor Declaration Form</i> with the Integrity Commissioner.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<b>Community Expense – Events</b>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>Space rental fees or permit fees.</li> <li>Venue decorations and set-up.</li> <li>Catering.</li> <li>Miscellaneous supplies.</li> <li>Performers and costume rentals.</li> <li>Temporary staff.</li> <li>Uniforms.</li> <li>Off-duty police officers and security.</li> <li>Equipment rental including chairs, tables, sound systems, a/v equipment.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>Payment to City staff to organize event.</li> <li>Event costs for an event organized entirely by a third party with no direct Councillor participation.</li> <li>Events, the primary purpose of which is a farewell, or a celebration of the Councillor's term or year or to celebrate a milestone occasion are not permitted.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>Councillor community event expenses can supplement events organized by program areas, e.g. park opening by Parks, Forestry and Recreation, or joint City-Councillor events, such as Community Environment Days by Solid Waste Management Services.</li> <li>Councillor community events can be co-organized with community groups.</li> <li>Councillors may accept donations (in cash and in kind) of up to \$10,000 each year in accordance with the Policy on Council Member-Organized Community Events [Adopted by City Council at its meeting of July 15, 16 and 17, 2008, EX22.6, Integrity Commissioner report titled "<i>Report on Issues Arising Out of Operation of Members Code of Conduct and Complaint Protocol</i>", recommendation 12 -- see Appendix 3]. No donations can be</li> </ul>

Expense Type	Detail
	<ul style="list-style-type: none"> <li>accepted from a lobbyist.</li> <li>No community events are allowed after August 1 of an election year. Refer to Section 4.7.</li> </ul> <p><i>Other information about events:</i></p> <ul style="list-style-type: none"> <li>Councillors must provide an original detailed invoice from the vendor, including the nature of service, date and venue of event.</li> <li>Donations received for community events must be reported to the Director, Council and Support Services, who will forward a copy of the report to the Integrity Commissioner. The Integrity Commissioner will advise whether the donation can be accepted or not.</li> <li>Donations accepted by Councillors cannot be carried over between calendar years.</li> <li>Surplus donation funds accepted during a calendar year will either be returned to the donating organization, or forwarded to Council's General Expense Budget.</li> <li>Donations accepted for community events and expenditures funded by donations are subject to the same disclosure requirements as expenses funded by the Constituency Services and Office Budget.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>Form A - Request for Reimbursement/Payment of Expenses</li> <li>Form J - Donor Declaration Form</li> </ul>
<b>Community Expense – Gifts and Promotions</b>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>Payment for gifts from the Protocol Unit's gift inventory or external vendors for community groups, visitors or delegations.</li> <li>Purchase of fridge magnets and pins for distribution to constituents.</li> <li>Purchase of wreaths for local Remembrance Day events.</li> <li>Promotional items, including but not limited to T-shirts and water bottles.</li> <li>Gift baskets/flowers for constituents for special occasions.</li> <li>In memoriam gifts for constituents, such as trees and floral tributes.</li> <li>Plaques for constituents.</li> <li>Awards and scholarships for constituents.</li> <li>Refreshments for community organization events not co-organized with the Councillor.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>Gifts for Councillor staff or other employees of the City, agencies and corporations.</li> </ul>

Expense Type	Detail
	<p><i>Condition:</i></p> <ul style="list-style-type: none"> <li>Request for reimbursement for flowers and gifts to specific constituents must include an explanation on how it relates to City business.</li> </ul> <p><i>Other information about gifts and promotions:</i></p> <ul style="list-style-type: none"> <li>The Protocol Unit provides each Councillor with 500 City of Toronto pins at no charge each year.</li> <li>Councillors must provide an original invoice or receipt detailing gift items, quantity, cost and purpose of the items.</li> <li>The Protocol Unit charges Councillors directly for the cost of other gifts from the gift inventory.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<p><b>Community Expense – Payment in Lieu for Use of Space*</b></p> <p>*Amended and adopted by City Council at its meeting on July 11, 2012.</p>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>Payment to community groups for use of space for a Town Hall meeting if the organization does not charge rent for their facility.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>Payment to community groups without documented use of space.</li> <li>Payment to an individual or a for-profit organization.</li> <li>Payment to community groups for space for events not organized by the Councillor.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>A Town Hall meeting is a meeting organized by the Councillor with a group of citizens to discuss City business.</li> <li>A meeting organized by a community group where the Councillor is a speaker and not an organizer is not eligible.</li> <li>Donations as payment in lieu of rental of space must be accompanied by a flyer, ad or other means of communications documenting the Town Hall meeting at the space operated by the community group and a letter from the community group stating that they do not charge rent for their facility.</li> <li>Donations must be made via City of Toronto cheques to the community group, not by Councillor or staff personal cheques.</li> <li>Donation receipts should be addressed to the City of Toronto.</li> <li>Receipts received by Councillors must be forwarded to the City Clerk's Office.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>Form A - Request for Reimbursement/Payment of Expense</li> </ul>

Expense Type	Detail
<b>Computer Hardware, Software and Accessories</b>	<p data-bbox="467 218 716 254"><i>Eligible Expense:</i></p> <ul data-bbox="467 258 1451 436" style="list-style-type: none"> <li>• Corporate standard computer hardware, software and peripherals that have been approved by the Director, Council and Support Services.</li> <li>• Remote access tokens issued by Corporate I&amp;T.</li> <li>• Encrypted USB keys issued by Corporate I&amp;T.</li> </ul> <p data-bbox="467 474 737 510"><i>Ineligible Expense:</i></p> <ul data-bbox="467 514 1451 657" style="list-style-type: none"> <li>• Non-corporate standard hardware or software.</li> <li>• Equipment that Councillors or their staff may have bought outside of the required IT procurement process.</li> <li>• Any USB keys not issued by Corporate I&amp;T.</li> </ul> <p data-bbox="467 695 630 730"><i>Conditions:</i></p> <ul data-bbox="467 735 1451 1241" style="list-style-type: none"> <li>• All hardware, software and peripherals must comply with corporate standards.</li> <li>• Councillors' Offices must follow the Council IT procurement process by first checking with the Director, Council and Support Services.</li> <li>• Councillors' Offices must buy all hardware and software through corporate vendor of record or from another vendor that City staff have selected.</li> <li>• All computer hardware, software and peripherals that Councillors or their staff buy with City funds becomes City of Toronto property and must be returned at the end of the term.</li> <li>• All computer hardware, software and peripherals purchased will be recorded in the Councillor IT asset inventory.</li> <li>• Councillors must sign off on this inventory annually.</li> </ul> <p data-bbox="467 1278 1289 1314"><i>Other information about computer hardware and software:</i></p> <ul data-bbox="467 1318 1451 1644" style="list-style-type: none"> <li>• The Director, Council and Support Services will provide an original receipt or invoice from the vendor for the Councillor to sign before Council and Support Services staff process payment.</li> <li>• The Corporate I&amp;T Division will process remote access token fees annually through inter-divisional charges (IDCs).</li> <li>• City laptops may be available for loan from the City Clerk's Office to meet Councillors' business requirements for short-term use. Councillors should check with the Director, Council and Support Services, on their availability.</li> </ul> <p data-bbox="467 1682 553 1717"><i>Form:</i></p> <ul data-bbox="467 1722 1005 1749" style="list-style-type: none"> <li>• Form D - Request for IT Purchase</li> </ul>

Expense Type	Detail
<b>Constituency Office Expenses – City-owned and agency-owned Space</b>	<p data-bbox="467 218 716 252"><i>Eligible Expense:</i></p> <ul data-bbox="467 256 1414 548" style="list-style-type: none"> <li>• Rental for space.</li> <li>• Telephone and IT charges in addition to the base provided.</li> <li>• Renovation/tenant improvement costs related to effective office operations or for health and safety reasons or accessibility requirements under the Accessibility for Ontarians with Disabilities Act, 2005 ("AODA").</li> <li>• Furniture costs.</li> <li>• Moving costs.</li> </ul> <p data-bbox="467 583 737 617"><i>Ineligible Expense:</i></p> <ul data-bbox="467 621 1187 655" style="list-style-type: none"> <li>• Landscaping and aesthetic improvement costs.</li> </ul> <p data-bbox="467 693 626 726"><i>Conditions:</i></p> <ul data-bbox="467 730 1451 1346" style="list-style-type: none"> <li>• Space can be rented at Toronto City Hall, a civic centre, if available, as well as other City agency or corporation space, including but not limited to libraries and community centres.</li> <li>• Councillors must sign a lease with the Real Estate Division for the term of Council, unless otherwise specified.</li> <li>• Councillors can choose to end the lease at any time if they give prior notice in accordance with the lease agreement.</li> <li>• Rental costs are invoiced quarterly and charged to the Councillor's Constituency Services and Office Budget.</li> <li>• Space on agency-owned property, including the Toronto Parking Authority, the Toronto Library Board, TTC, etc. will be subject to the use-of-space policies and fees determined by these agencies.</li> <li>• Space at City corporations will be subject to the use-of-space policies and fees determined by these corporations.</li> <li>• Councillors must provide the Director, Council and Support Services with a copy of any agreement for space on City property other than City Hall or Civic Centre.</li> </ul> <p data-bbox="467 1388 1382 1457"><i>Other information about Constituency Offices on City-owned and agency-owned space:</i></p> <ul data-bbox="467 1461 1370 1640" style="list-style-type: none"> <li>• Councillors may book civic space to meet with constituents regularly or for special events. Space that is not leased on a continuous basis is not considered a Constituency Office.</li> <li>• Use of civic space for regular meetings or special events is governed by the Policy on Councillor Use of Civic Space.</li> </ul> <p data-bbox="467 1682 561 1715"><i>Notes:</i></p> <ul data-bbox="467 1719 1446 1923" style="list-style-type: none"> <li>• City Council has approved the provision of a constituency office, within a civic centre (including City Hall) or within the Councillors' respective Wards, to be funded from the Council General Expense Budget and that staff develop appropriate parameters for these spaces.</li> <li>• The City Clerk's Office is working with Facilities Management and</li> </ul>



Expense Type	Detail
	<p>Real Estate Services staff on the implications of this motion and to develop the appropriate parameters and report back to Council in October 2012.</p> <ul style="list-style-type: none"> <li>• This section may be amended after Council approves the parameters for constituency office expenses be paid for by the Council General Expense Budget.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>• City of Toronto rental agreement for City space.</li> </ul>
<b>Constituency Office Expenses – Non City-owned or non agency-owned space</b>	<p><i>Eligible expenses:</i></p> <ul style="list-style-type: none"> <li>• Rental for space.</li> <li>• Property tax for space.</li> <li>• Telephone and IT charges.</li> <li>• Utilities/operating and maintenance costs.</li> <li>• Security.</li> <li>• Insurance.</li> <li>• Custodial/cleaning charges.</li> <li>• Signage fees.</li> <li>• Cable television and internet costs.</li> <li>• Furniture costs.</li> <li>• Office decorations.</li> <li>• Moving costs.</li> <li>• Renovation/tenant improvement costs related to effective office operations or for health and safety reasons.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Landscaping and aesthetic improvement costs.</li> </ul> <p><i>Other information about constituency offices on non City-owned or non agency-owned space:</i></p> <ul style="list-style-type: none"> <li>• The term of the lease must not extend beyond the 2010-2014 Council term.</li> <li>• It is recommended that the lease be negotiated by City staff and that the lessee be the City of Toronto. If Councillors choose to take the lease in their own name, Councillors will be accountable for all aspects of the lease and City staff will not be involved in the negotiation or review of the lease agreement.</li> <li>• Lease rate must be at market value.</li> <li>• Councillors must provide the Director, Council and Support Services with a copy of the lease signed by the Councillor and the landlord along with a memo outlining payment arrangements with the landlord.</li> <li>• Payments to the landlord will be processed by the City by direct deposit.</li> <li>• Councillors cannot sub-lease space to third parties, including community organizations, not-for-profit/charitable organizations or</li> </ul>

Expense Type	Detail
	<p>other persons.</p> <ul style="list-style-type: none"> <li>• Councillors cannot rent space from a family member, an employee of the City of Toronto, or another Member of Council.</li> <li>• Councillor must prepare lease termination letter to the landlord if they are not returning to office for the subsequent term. The lease termination letter must include a request for the landlord to remove all signage identifying the Councillor Constituency Office.</li> </ul> <p><i>Notes:</i></p> <ul style="list-style-type: none"> <li>• City Council has approved the provision of a constituency office, within a civic centre (including City Hall) or within the Councillors' respective Wards, to be funded from the Council General Expense Budget and that staff develop appropriate parameters for these spaces.</li> <li>• The City Clerk's Office is working with Facilities Management and Real Estate Services staff on the implications of this motion and to develop the appropriate parameters and report back to Council in October 2012.</li> <li>• This section may be amended after Council approves the parameters for constituency office expenses be paid for by the Council General Expense Budget.</li> </ul>
<b>Consulting Services</b>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Consulting services may be contracted for the purpose of research related to City business.</li> </ul> <p><i>Other information about consulting services:</i></p> <ul style="list-style-type: none"> <li>• Councillors must sign a contract or formal agreement with the consultant which sets out the terms and conditions in detail.</li> <li>• For consultants that Councillors engage on a long-term basis, a blanket contract will be set up.</li> <li>• The consultant's monthly invoice must identify the hours worked and the deliverables.</li> <li>• The Director, Council and Support Services reports consulting costs through quarterly variance reports.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>• Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<b>Home Office</b>  <small>* Amended and adopted by City Council at its meeting on July 11, 2012.</small>	<p>A Councillor may choose to operate a Home Office.</p> <p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Telephone line dedicated for City business.</li> <li>• High-speed internet connection.</li> <li>• Fees to enhance bandwidth and transmission speed.*</li> <li>• Computer hardware, software and peripherals that have been approved by the Director, Council and Support Services.</li> </ul>

Expense Type	Detail
	<ul style="list-style-type: none"> <li>• Computer printer.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Residential home expenses including but not limited to property tax, mortgage or rent for home, home maintenance fees, home utilities, home cleaning fees.</li> <li>• Furniture other than one desk and one chair.</li> <li>• Decorations for Home Office.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>• If a Councillor chooses to operate a Home Office, he or she must notify the Director, Council and Support Services in writing.</li> <li>• If a Councillor is claiming for the cost of a telephone line in a Home Office, that telephone line must be dedicated for City business only and be declared in a memo to the Director, Council and Support Services.</li> <li>• If a Councillor chooses to install a high-speed internet connection at his or her Home Office with City funds, he or she must declare by memo that the connection is primarily for City business usage.</li> </ul> <p><i>Other information about Home Offices:</i></p> <ul style="list-style-type: none"> <li>• A Home Office is not considered a Constituency Office.</li> <li>• Councillors should obtain independent personal tax advice concerning tax claims related to a Home Office and providing a sworn declaration as described below. The retaining of an independent personal tax advisor is a personal expense and is not reimbursable under this policy.</li> <li>• In general, the City of Toronto is not in a position to prepare a T2200 Form – Declaration of Conditions of Employment for Elected Officials, for the purpose of deducting a Home Office. However, in situations where a Councillor seeks to establish that his/her use of a Home Office qualifies for such a deduction, they will be required to provide a sworn declaration attesting to such usage to Pension, Payroll and Employee Benefits Division.</li> <li>• It is imperative that Councillors who make this declaration log and retain all necessary documents to satisfy Canada Revenue Agency (CRA) requirements for a six year period. Current CRA requirements include but are not limited to a detailed log regarding dates and times of the usage of the Home Office (including meeting constituents, taking phone calls, storing and reviewing materials, etc).</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>• Form A - Request for Reimbursement/Payment of Expenses</li> <li>• Form E - Payment of Telecom Expenses</li> </ul>

Expense Type	Detail
<p><b>Internet Services</b></p> <p>* Amended and adopted by City Council at its meeting on July 11, 2012.</p>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• High-speed internet connection* for Constituency Office located on non City-owned or non agency-owned space.</li> <li>• High-speed internet connection* for Home Office.</li> <li>• Installation costs.</li> <li>• Modem rental fees.</li> <li>• Fees to enhance bandwidth and transmission speed.*</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Home internet service for Councillor staff.</li> <li>• Fees for access to for-fee sites.</li> </ul> <p><i>Provided from the City's Centralized Resources:</i></p> <ul style="list-style-type: none"> <li>• Internet access through the City's network at City Hall, civic centres and other City buildings.</li> <li>• One additional high-speed internet connection for Constituency Office on non City-owned or non agency-owned space or Home Office.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>• Councillors may order directly from any internet supplier.</li> <li>• If a Councillor chooses to install a high-speed internet connection as his or her Home Office with City funds, he or she must declare by memo that the connection is primarily for City business usage.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>• Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<p><b>Legal Fees</b></p> <p>* Amended and adopted by City Council at its meeting on June 13, 2014.</p>	<p>All eligible legal fees are now paid out of the Council General Expense Budget. See Appendix 1 – Resources Available / Allocated to Councillors, Section 3, p. 62.</p>
<p><b>Memberships</b></p>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Memberships for the Councillor or their staff that are related to the Councillor's work in the community or for the City.</li> <li>• Car share or community bike programs.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Retail memberships.</li> <li>• Award programs.</li> <li>• Personal health or recreation memberships.</li> </ul>

Expense Type	Detail
	<p><i>Other information about memberships:</i></p> <ul style="list-style-type: none"> <li>• Councillors must identify how a membership is relevant to City business when the business reason is not evident.</li> <li>• Membership fees for organizations of which the City is a member, such as Federation of Canadian Municipalities, the World Association of Major Metropolis, the Ontario Good Roads Association and the Association of Francophone Municipalities of Ontario are paid for through the City Manager's Office. The list of organizations may change from time to time.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>• Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<p><b>Newsletters and Flyers</b></p> <p><small>* Amended and adopted by City Council at its meeting on July 11, 2012.</small></p>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Design, writing, copy-editing, printing costs.</li> <li>• Distribution costs through Canada Post Admail, by private distribution firms or by other means.</li> <li>• Translation fees.</li> <li>• Clip art or stock photo fees.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Printing and distributing newsletters after August 1 during an election year. Refer to section 4.7.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>• Councillors can use the City Clerk's Office Information Production Unit for off-set printing or reproduction of newsletters and flyers. The Information Production Unit will obtain quotations from external printers if it cannot meet the requirements of the Councillor for any reason, including cost.</li> <li>• Use of City logo and symbols must comply with City policy.</li> <li>• The City Clerk's Office Information Production Unit will provide templates for Councillor newsletters which can help reduce design costs. Councillors may choose to use these templates.</li> <li>• Councillors should limit the circulation of newsletters or flyers to the geographic boundary of the Councillor's ward.</li> <li>• No newsletters can be printed or distributed after August 1 of an election year. Refer to section 4.7.</li> <li>• Newsletters cannot advocate for a political party, other levels of government, for-profit organizations or individuals not related to the business of the City.</li> <li>• Advertising from non-profit organizations or private businesses is not permitted.</li> <li>• Councillors can pay local students or volunteers to help distribute their flyers and newsletters by way of an honorarium or meal allowance.</li> </ul> <p><i>Other information about newsletters and flyers:</i></p>

Expense Type	Detail
	<ul style="list-style-type: none"> <li>• Councillors must submit an original design, writing, copy-editing, printing or distribution invoice from the vendor along with a copy of the newsletter or flyer.</li> <li>• The Director, Council and Support Services will process Canada Post Admail charges directly and charge them to each Councillor's Constituency Services and Office Budget.</li> <li>• The Information Production Unit charges its costs by inter-divisional charges (IDCs) directly against the Councillor's Constituency Services and Office Budget.</li> </ul> <p><i>Provided from the City's centralized resources:*</i></p> <ul style="list-style-type: none"> <li>• Each Councillor is entitled to an amount equivalent to the cost of postage or delivery by other means of one newsletter to all households within the ward, based on the 2011 census information, and at a rate not to exceed the current Canada Post standard Admail rate, paid for from the Council General Expense Budget.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>• Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<b>Newspaper and Magazine Subscriptions</b>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Annual subscriptions to daily, weekly and monthly newspapers, news, trade and business magazines, ethnic publications and other periodicals.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Lifestyle/entertainment magazines.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>• Councillors must identify the business purpose for the subscription, magazine or publication when the business reason is not evident.</li> <li>• Delivery address can be City Hall office, Constituency Office or Home Office.</li> <li>• Councillors must provide an original subscription invoice or renewal notice indicating delivery address of publication.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>• Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<b>Office Decorations</b>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Framing expenses for newspaper articles or other memorabilia related to the work of the Councillor.</li> <li>• Office decorations for special occasions for City Hall or Constituency Office on City property.</li> </ul>

Expense Type	Detail
	<p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Purchase or rental of artwork for display at City Hall, Constituency Office or Home Office.</li> <li>• Decorations for Home Office.</li> </ul> <p><i>Provided from the City's centralized resources:</i></p> <ul style="list-style-type: none"> <li>• The City loans artwork from its fine art collection for Councillors' offices at no charge. Councillors must sign an art loan form. Councillors must contact Economic Development and Culture Division, Coordinator, Collections and Outreach to make necessary arrangements.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>• Councillors must return all loaned City artwork to the City at the end of the term.</li> <li>• Councillors can bring personal art for display at the City Hall or Constituency Office but the costs to move the art to and from City Hall or Constituency Office is a personal expense. Personal art is not covered by the City's property insurance policy.</li> </ul> <p><i>Other information about office decorations:</i></p> <ul style="list-style-type: none"> <li>• Councillors may display artwork on loan from local artists.</li> <li>• A formal loan agreement should be signed to set out clearly the insurance responsibilities.</li> <li>• The loaned art will not be covered by the City's property insurance policy unless there is a signed agreement and the value of the art has been independently verified.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>• Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<p><b>Office Equipment</b></p>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Expenses related to the operation of the office only, including but not limited to fax machines, shredders, telephone headsets, maintenance contracts for equipment and peripherals for equipment.</li> <li>• Equipment required for community events and meetings, including but not limited to cameras, video cameras, camera peripherals, pop-corn machines, tents, parasols etc.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Equipment for Home Office other than one fax machine.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>• Councillors must identify the business requirement for equipment for City Hall office, Constituency Office or Home Office.</li> <li>• All equipment purchased with City funds becomes property of the</li> </ul>

Expense Type	Detail
	<p>City and Councillors must return all equipment to the City at the end of the term.</p> <ul style="list-style-type: none"> <li>All equipment purchased will be inventoried and Councillors are required to sign off on the inventory annually.</li> </ul> <p><i>Other information about office equipment:</i></p> <ul style="list-style-type: none"> <li>Serveries located on the 2<sup>nd</sup> Floor of City Hall and at civic centres are equipped with refrigerators, microwaves, dishwashers, coffee makers and hot water machines for all Councillors and Councillor staff to use.</li> <li>City Clerk's Office has some equipment, including cameras, purchased by previous Councillors that can be made available for use at events. Councillors should check with the Director, Council and Support Services regarding the availability of such equipment.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
Office Furniture	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>Corporate standard office furniture, including chairs, desks, work stations, file cabinets, book shelves, sofas, conference tables, side tables, stands that have been approved by the Director, Council and Support Services.</li> <li>Moving costs for City furniture between City Hall and other City space or Constituency Office.</li> <li>Transportation and set up costs from vendor.</li> <li>Costs for refurbishing or repairing furniture.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>Furniture not required for an office environment.</li> <li>Costs for moving personal furniture.</li> <li>Furniture for Home Office other than one desk and one chair.</li> </ul> <p><i>Provided from the City's centralized resources:</i></p> <ul style="list-style-type: none"> <li>Basic furniture at the Toronto City Hall Office and at civic centre offices per the Furniture, Configuration and Equipment Standard for Councillor Offices, 2<sup>nd</sup> Floor, City Hall.</li> <li>Replacement of existing Councillor furniture for health and safety or ergonomic reasons or accessibility requirements under the Accessibility for Ontarians with Disabilities Act, 2005 ("AODA").</li> <li>State of Good Repair for Councillor furniture.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>All furniture that Councillors buy must comply with the Furniture, Configuration and Equipment Standard for Councillor Offices, 2<sup>nd</sup> Floor, City Hall.</li> </ul>



Expense Type	Detail
	<ul style="list-style-type: none"> <li>• Councillors are responsible for verifying that all furniture is received in good condition and advise the Director, Council and Support Services on the receipt of the furniture.</li> <li>• Furniture can be used for the Councillor's City Hall office or Constituency Office.</li> <li>• All furniture purchased with City funds becomes property of the City and Councillors must return all furniture to the City at the end of the term.</li> <li>• All furniture purchased will be inventoried and Councillors are required to sign off on the inventory annually.</li> <li>• Councillors who wish to trade furniture must do so in a joint memo to the Director, Council and Support Services, providing details on the furniture being traded. This is to ensure that Council and Support Services staff can update the furniture inventory accordingly.</li> <li>• Trading of furniture in an Election Year must be in accordance with section 4.7.</li> <li>• Furniture belongs to the Office of the Councillor and not to the individual Councillor. At the end of a term, furniture will be passed from the outgoing to the incoming Councillor for the Ward.</li> <li>• Councillors must report to the Director, Council and Support Services when they move any furniture from City Hall office to Constituency Office or vice versa so that Council and Support Services staff can update the furniture inventory accordingly.</li> <li>• The Director, Council and Support Services is responsible for coordinating the disposal of furniture and updating the furniture inventory accordingly.</li> <li>• Councillors can bring personal furniture to the office. The cost of moving personal furniture to and from the office is a personal expense. Personal furniture is not covered by the City's property insurance policy and the Councillor is responsible for the maintenance of personal furniture.</li> <li>• Councillors must advise the Director, Council and Support Services of personal furniture brought to the office so that they can be inventoried separately from City furniture.</li> </ul> <p><i>Other information about office furniture:</i></p> <ul style="list-style-type: none"> <li>• Office Furniture purchase, configuration and replacement are outlined in the Furniture, Configuration and Equipment Standard for Councillor Offices, 2<sup>nd</sup> Floor, City Hall.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>• Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<b>Office Supplies</b>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Toners, labels, paper and supplies available from the City's vendor.</li> </ul>

Expense Type	Detail
	<ul style="list-style-type: none"> <li>• General office supplies.</li> <li>• Greeting cards.</li> <li>• Holiday cards.</li> </ul> <p><i>Provided from the City's centralized resources:</i></p> <ul style="list-style-type: none"> <li>• Basic office supplies such as pens, pencils, post-it notes, writing pads and filing folders are available from the supplies cabinet located with Council and Support Services.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>• Councillors should buy from the City's stationery vendor the items that are available through the corporate contract.</li> <li>• Councillors should buy from City stores the items that are available.</li> <li>• Councillor staff are set up so that they can directly order supplies from the City's vendor on-line.</li> </ul> <p><i>Other information about office supplies:</i></p> <ul style="list-style-type: none"> <li>• Accounting Services will automatically process on-line purchases from the City's vendor against the Councillors' Constituency Services and Office Budgets.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>• Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<b>Photocopying</b>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Photocopying charges for photocopiers on 2<sup>nd</sup> Floor of City Hall or Councillor areas at North York and Scarborough Civic Centres.</li> <li>• Reproduction costs from the Information Production Unit.</li> <li>• Photocopying charges by outside vendors.</li> </ul> <p><i>Other information about photocopying:</i></p> <ul style="list-style-type: none"> <li>• The Director, Council and Support Services issues photocopier access cards to Councillors.</li> <li>• Councillors must verify a statement listing the copies that they or their staff have made every month.</li> <li>• The Director, Council and Support Services charges for copies made at photocopiers in the Councillor areas at City Hall or civic centres against the Councillor's Constituency Services and Office Budget.</li> <li>• Reproduction costs from the Information Production Unit are processed through inter-divisional charges (IDCs).</li> <li>• For outside vendors, Councillors must provide an original invoice, detailing the date of the job and number of copies.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>• Form A - Request for Reimbursement/Payment of Expenses</li> </ul>

Expense Type	Detail
<b>Photographic Supplies and Services</b>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Overtime for City photographer or videographer.</li> <li>• Framing of photographs for display in the Councillor's office.</li> <li>• Prints of official portraits taken by the City photographer.</li> <li>• Reprints of the Official Council Term Photo.</li> <li>• Processing and digital print fees.</li> <li>• CDs and other output media.</li> <li>• Professional photographer fees for special events if the City's photographer is not available.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Professional photographer fees for studio portraits unless the City's photographer is not available.</li> </ul> <p><i>Provided from the City's centralized resources:</i></p> <ul style="list-style-type: none"> <li>• Portrait shot for Councillors at City Hall studio.</li> <li>• City photographer and videographer service during normal work hours pending availability.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>• Councillors will receive one framed Official Council Term Photo.</li> <li>• Councillors will be provided with digital copies of official photographs and Councillor portraits upon request.</li> <li>• Councillors cannot use photographs or materials that were taken by the City photographers or videographers for election-related purposes.</li> <li>• Request for photography or videography must be made in advance with the Protocol Unit pending availability.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>• Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<b>Postage and Courier Services</b>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Canada Post regular and premium mail services.</li> <li>• Courier delivery costs.</li> <li>• Stamps.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>• The City Clerk's Office coordinates all mail and courier services through the mailroom located at Toronto City Hall and civic centres.</li> <li>• Direct purchase of stamps and courier service by Councillor's office should only be done when mailroom service cannot meet requirements, e.g. after hours.</li> <li>• Costs for postage and courier service through the mailroom will be charged directly through inter-divisional charges (IDCs) by the Information Production Unit.</li> </ul>

Expense Type	Detail
Printing Services	<p><i>Form:</i></p> <ul style="list-style-type: none"> <li>Form A - Request for Reimbursement/Payment of Expenses (if needed)</li> </ul>
	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>Stationery including envelopes, letterhead, business cards.</li> <li>Holiday cards.</li> </ul>
	<p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>Use of City of Toronto logo must comply with the Corporate Identity Program.</li> <li>Councillors can use the City Clerk's Office Information Production Unit. In this case, the cost of printing will be charged against the Councillor's Constituency Services and Office Budget through inter-divisional charges (IDCs).</li> <li>Councillors who pay for stationery using personal funds must report this as an office expense using personal funds.</li> </ul>
Professional and Contracted Services	<p><i>Form:</i></p> <ul style="list-style-type: none"> <li>Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
	<p><i>Eligible Expenses:</i></p> <ul style="list-style-type: none"> <li>Firms or individuals whom Councillors or their staff retain for specific business purposes with clear deliverables, fee structures and timelines.</li> <li>Individuals who provide specific support to the Councillor for a specific service, such as data entry, filing, research etc.</li> <li>Services that City staff cannot or will not provide.</li> </ul>
	<p><i>Ineligible Expenses:</i></p> <ul style="list-style-type: none"> <li>Services that City staff can and will provide.</li> </ul>
	<p><i>Provided from the City's centralized resources:</i></p> <ul style="list-style-type: none"> <li>City staff and expertise in program areas, e.g. planning research.</li> </ul>
	<p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>The Director, Council and Support Services will set up blanket contracts if a contractor provides a service for an extended period of time.</li> <li>Councillors must remind all contractors that if their annual business exceeds \$30,000, the contractor must charge HST.</li> <li>Invoices must include the HST number, where required, and the HST amount.</li> <li>Councillors must provide an original itemized invoice from the contractor, stating the number of hours worked, the work performed and the outcomes the contractor delivered.</li> </ul>

Expense Type	Detail
	<ul style="list-style-type: none"> <li>In cases where the service can be provided by City staff, Councillors must supply documentation from the program area on why the service will not be provided.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<b>Staff – Salary Overage</b>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>Any salary costs incurred in excess of Councillors' Staffing Budget.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>Bonuses.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>Once the Councillor has reached the maximum Staffing Budget, excess salary costs will automatically be transferred to the Councillor's Constituency Services and Office Budget.</li> </ul>
<b>Telephone/Fax</b>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>Additional telephone/fax lines above what the City provides.</li> <li>Monthly fees, including fees for specialty features such as call display, call waiting, messaging.</li> <li>Fees for conference calls.</li> <li>Business-related long-distance charges.</li> <li>Basic telephone equipment.</li> <li>Fax machine.</li> <li>411 calls.</li> <li>Peripherals such as headsets, etc.</li> <li>Telephone line for Home Office.</li> <li>Telephone line for Constituency Office at City-owned, agency-owned or non City-owned or non agency-owned space.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>Personal long-distance calls.</li> <li>1-900 calls.</li> <li>Novelty phones.</li> </ul> <p><i>Provided from the City's centralized resources:</i></p> <ul style="list-style-type: none"> <li>The City provides each Councillor with a total of eight telephone/fax lines from the Unified Communications Infrastructure funded from the I&amp;T Divisional Budget.</li> <li>The City will provide seven telephone sets and one multi-function printer with fax capability.</li> <li>Councillors determine where the eight lines are to be installed in</li> </ul>

Expense Type	Detail
	<p>order to best meet their operational needs.</p> <ul style="list-style-type: none"> <li>• Additional telephone or fax lines will be charged to the Councillor's Constituency Services and Office Budget.</li> <li>• Basic telephone operator headsets will be provided to meet ergonomic requirements of specific staff. Councillors who require wireless headsets will pay for these from the Councillor's Constituency Services and Office Budget.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>• Additional phone or fax lines for the Councillor's office at City Hall, civic centre or other City-owned space must be arranged through the I&amp;T telecommunications group as part of the City's Unified Communications Infrastructure.</li> <li>• The Director, Council and Support Services will make the necessary arrangements, upon request.</li> <li>• Any telephones or fax machines purchased with City funds are considered to be City property and are included in the furniture and equipment inventory.</li> <li>• Councillors must report to the Director, Council and Support Services whenever they move telephone or fax equipment from one office to another so that Council and Support Services staff can update the equipment inventory.</li> <li>• If a Councillor is claiming for the cost of a telephone line in a Home Office, he or she must declare by memo to the Director, Council and Support Services, that the telephone line is dedicated for City business only.</li> <li>• Councillors must reimburse the City for any personal long-distance calls or other personal charges at the same time as they submit the monthly bill for the reimbursement or payment to the vendor directly.</li> <li>• The Director, Council and Support Services will not process a Councillor's request at the end of year to reimburse the City for personal long distance calls that were made earlier in the year.</li> </ul> <p><i>Other information on telephone/fax:</i></p> <ul style="list-style-type: none"> <li>• Councillors must submit the first few pages of the monthly bill identifying the services and itemized fees for each service. Back-up pages containing detailed list of telephone calls is not required.</li> <li>• If a Councillor buys telephone equipment, the Councillor must submit the original itemized invoice showing details of the equipment.</li> <li>• For telephone line installation on agency-owned space, non City-owned or non agency-owned space, Councillors must provide an original work order and invoice detailing any installation or connection work, the address of the work and charges.</li> </ul>

Expense Type	Detail
	<p><i>Form:</i></p> <ul style="list-style-type: none"> <li>• Form A - Request for Reimbursement/Payment of Expenses</li> <li>• Form E - Payment of Telecom Expenses</li> </ul> <p><b>Training</b></p> <p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Training for Councillors and their staff to meet specific business requirements.</li> <li>• Tuition reimbursement for college or university degree programs or courses related to City business.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Professional designation training and exams.</li> <li>• Training unrelated to City business.</li> <li>• Physical fitness, sports and programs.</li> <li>• Personal development programs for degrees or diplomas.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>• Training must meet business requirements.</li> <li>• To be reimbursed for tuition fees, Councillors and their staff must provide proof that they have completed the course or program, and an original fee receipt from the college/university.</li> <li>• Councillor staff cannot claim overtime for training that takes place after office hours or on weekends.</li> <li>• Training must be approved before enrolling in the course.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>• Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<p><b>Transportation – Car Rental</b></p>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Rental fee, insurance coverage, gasoline costs.</li> <li>• Membership and usage rate for shared automobile services, such as ZipCar or Autoshare.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Charges for damages to vehicle.</li> <li>• Tow fees.</li> <li>• Traffic fines.</li> <li>• Car wash fees.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>• Driver must be either the Councillor or their staff. City policies prohibit any third-party drivers where City funds are used to pay the rental fee.</li> </ul> <p><i>Other information about car rental:</i></p> <ul style="list-style-type: none"> <li>• Councillors and their staff must identify the business purpose for the rental.</li> </ul>

Expense Type	Detail
	<ul style="list-style-type: none"> <li>Councillors must submit an invoice showing the date of rental, model of car, rental rate and any insurance purchased.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<b>Transportation – Highway Tolls</b>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>Highway tolls for business meetings.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>Highway tolls related to travel between home and normal work location. For Councillors, City Hall is their normal work location.</li> </ul> <p><i>Other information about highway tolls:</i></p> <ul style="list-style-type: none"> <li>Councillors and their staff must identify the business purpose for the trip requiring use of the toll highway.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<b>Transportation – Kilometrage and Parking</b>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>Use of personal vehicles to travel for business purposes outside of normal daily travel between home and work.</li> <li>On street or private/public parking lot fees.</li> <li>Trips by Councillors or their staff.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>Normal daily travel between home and the normal work location. For Councillors, City Hall is considered their normal work location.</li> <li>Personal vehicle maintenance and repair costs.</li> <li>Vehicle licensing fees.</li> <li>Clean Air Certification costs.</li> <li>Traffic and parking fines.</li> <li>Tow and impound fees.</li> <li>Car-wash fees.</li> <li>Gas.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>Councillors and their staff must identify the business purpose for the trip.</li> <li>Councillors and their staff must report the date, start and end points, the number of kilometres travelled and the purpose of the trip according to established categories (e.g. business meeting, constituency meeting, special event, ward visit).</li> <li>Councillors are accountable for the accuracy of the kilometrage claimed.</li> <li>Councillors must provide original receipts from parking operators indicating date, time and parking location. Credit card receipts</li> </ul>



Expense Type	Detail
	<p>will not be accepted.</p> <ul style="list-style-type: none"> <li>Reimbursement for kilometres travelled and parking, will appear on the Councillor or Councillor staff's paycheque. The reimbursement is not a taxable benefit.</li> </ul> <p><i>Other information about kilometrage and parking:</i></p> <ul style="list-style-type: none"> <li>The rate of reimbursement per kilometrage will be at the same rate as applied to City employees and adjusted from time to time accordingly.</li> <li>Detailed municipal addresses are not required. Intersection information or building names (e.g. City Hall, CNE, etc) are acceptable for security and privacy protection reasons.</li> <li>Councillors or their staff should submit claims for kilometrage and parking expenses to the Director, Council and Support Services at least once a month.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>Form I - Kilometrage and Parking Expense</li> </ul>
<p><b>Transportation – Metropasses, TTC tickets or tokens</b></p>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>Metropass for Councillors and Councillor staff.</li> <li>Tokens or tickets for Councillor staff or constituents to attend meetings.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>Councillors must provide a memo to document that their staff requires the Metropass for business purposes.</li> <li>Councillors and Councillor staff who purchase a Metropass using their Constituency Services and Office Budget must keep a detailed log documenting and describing the business purpose for the use of the pass. These records must be kept for six (6) years.</li> <li>The log must include the date, time, the travel required using the Metropass or token, as well as the business purpose of the travel.</li> <li>Councillors and Councillor staff who use a Metropass purchased with City funds may be subject to Canada Revenue Agency's review on the use of the pass and CRA may deem the value of the pass to be a taxable benefit that will be included in calculating the income of a Councillor or Councillor staff.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<p><b>Transportation – Taxi</b></p>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>Councillor and their staff trips throughout the GTA.</li> <li>Tips.</li> <li>Rides in taxis between City Hall and home will be permitted if the Councillor cannot drive after an official function.</li> </ul>

Expense Type	Detail
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*Ineligible Expense:*

- Rides in taxis or other modes of transportation between home and the normal work location. For Councillors, City Hall is their normal work location.

*Conditions:*

- Councillors and their staff must identify the business purpose for the trip according to established categories (e.g. business meeting, constituent meeting, ward visits, special event).
- Councillors must provide an original receipt with the date and the “to” and “from” destinations. Credit card receipts and statements will not be accepted.

*Other information about taxis:*

- The City does not require exact municipal addresses on reimbursement forms. For security and privacy reasons, building names (e.g. City Hall, CNE, etc) or intersection details are acceptable.
- Councillors or their staff should submit claims for taxi reimbursement and other transportation charges to the Director, Council and Support Services at least once a month.
- Councillors or their staff may choose to use taxi chits provided by the Director, Council and Support Services which allows the Director, Council and Support Services to pay for the costs of taxi rides directly to the taxi companies.
- Councillors or Councillor staff may need to use taxis instead of public transport or walking due to health or other disability issues.

*Form:*

- Form C - Reimbursement – Taxi Expenses

**Travel –  
Conferences ,  
Seminars and  
Business Trips \***

\*Amended and adopted by City Council at its meeting on July 11, 2012.

*Eligible Expense:*

- Conference registration.
- Transportation (air, train or bus) or kilometrage (if driving).
- Ground transportation (between home and the terminal and between the terminal and a hotel or conference facility).
- Hotel.
- Per diem.
- Taxi expenses related to conference/business related functions or meetings.
- Hospitality expenses.
- Trip cancellation insurance.
- Laundry and dry cleaning expenses.
- Business telephone calls.
- Vehicle rental for business related purposes.
- Parking expenses for personal vehicle or rented car.

Expense Type	Detail
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*Ineligible Expense:*

- Personal expenses.
- Sightseeing expenses.
- Medical insurance.
- Carbon Offset expenses.

*Conditions:*

- Must be related to the business of the City of Toronto.
- Compliant with restrictions during an Election Year (see section 4.7).
- Reimbursement of airfare to attend an unscheduled meeting of Council or a local board, while Councillors are on vacation, shall include an agenda noting date of meeting and item warranting attendance.
- Lowest economy fare for airfare or train at time of booking.
- Hotel rate must be the lowest rate category of the selected hotel available at time of booking. Exceptions will be made where a Councillor or their staff can demonstrate health requirements for a room category other than the cheapest room rate available when booking.
- \$100 per diem to cover meals, personal telephone calls, entertainment, and other personal expenses. For travel outside of Canada, the per diem will be in U.S. dollars. No receipts are required. The number of days claimed will be the same as the number associated with the conference/seminar or business trip in question, including the day of departure and return.
- Car rental expenses must include details of the business requirements.
- A Councillor or their staff is entitled to claim additional hospitality expenses where a third party is hosted.
- Where the Council Business Travel Budget is funding a Councillor's travel, the City will charge hospitality expenses, business telephone calls and additional local travel expenses against the Councillor's Constituency Services and Office Budget.
- Councillors can request cash advances for hotel and per diem costs no more than two weeks before their travel date.
- Councillors will be reimbursed for airfare, hotel reservations and conference registration fees that are paid in advance of travel.
- All travel costs exceeding \$7,000 must be approved by Council.
- Councillors or their staff will be allowed to pay for a conference which takes place during a subsequent year only if the City receives an early-booking discount.
- Councillors can request the City to reimburse expenses for a portion of the cost of the trip if the remainder of the costs for the trip are paid by a City program, agency or corporation, or any organization which is an eligible body under the Code of Conduct,

Expense Type	Detail
	<p>Gifts and Benefits section, or by the organizer if the Councillor has an official or speaking role at the conference.</p> <ul style="list-style-type: none"> <li>• Councillors must report to the Integrity Commissioner, before the first date of travel, all travel costs funded by an eligible body under the Code of Conduct.</li> <li>• A Councillor who has been invited to speak or perform an official role at an event, with the organizer paying for all the expenses, including transportation, hotel and registration fees, must provide written confirmation of this commitment with the Notification of Travel.</li> <li>• Claims by Councillors for travel shall be paid within 10 business days after submission of complete paperwork to Council and Support Services staff, and if not, Councillors shall be entitled to any interest charges to their credit cards that may result in late payment by the City.</li> </ul> <p><i>Other information about conferences, seminars and business trips:</i></p> <ul style="list-style-type: none"> <li>• Councillors or their staff must submit a Travel Notification Form to the Director, Council and Support Services at least 10 days before traveling.</li> <li>• Travel reimbursement must include an itinerary confirming travel dates and airline booking.</li> <li>• Reimbursement of conference registration fees must include a copy of the conference brochure confirming the cost and conference dates.</li> <li>• The reimbursement of hotel costs must include an original hotel invoice itemizing room costs and other incidentals.</li> <li>• Councillors or their staff must submit a Travel Expense Claim Form to the Director, Council and Support Services within 10 days after returning from travel. Original receipts must accompany all claims.</li> <li>• If Councillors or their staff incur expenses in a foreign currency, the Director, Council and Support Services will convert the cost into Canadian currency, based on the exchange rate on the date when the Councillor submits for reimbursement.</li> <li>• Councillors are not required to submit a report on the outcome of their conference or business travel.</li> <li>• Councillors can request a PCard, available from the City's PCard Program for their staff to use to register for conferences, booking air tickets and reserving hotels for Councillors in advance. Councillor staff must follow the City's "PCard" procedures when documenting Travel Card expenses. See <a href="http://insideto.toronto.ca/finance/accounting_services/pcard.htm">http://insideto.toronto.ca/finance/accounting_services/pcard.htm</a>.</li> <li>• Submitting a Travel Notification Form does not exempt Councillors from future investigations by the Integrity Commissioner under the Code of Conduct Complaint Protocol.</li> <li>• Where the Councillor has sought the opinion of the Integrity</li> </ul>

Expense Type	Detail
	<p>Commissioner before traveling, and if the Integrity Commissioner receives a complaint about the very matter on which the Commissioner has already provided an opinion, the Integrity Commissioner will not investigate the complaint.</p> <p><i>Provided from the City's centralized resources: *</i></p> <ul style="list-style-type: none"> <li>• Councillors who fulfill an official capacity with a municipal organization of which the City is a member will be reimbursed for their travel costs for Board and Committee meetings from the Council Business Travel Budget. Councillors hold an official capacity with a municipal organization if they have been elected or appointed to the executive, board, section executive, task force, and/or committees.</li> <li>• The Mayor, or a Councillor designated by Mayor to attend meetings and conferences of mayoral membership organizations will have the costs paid from the Council Business Travel Budget.</li> <li>• Councillors who are not Board or Committee members of the Federation of Canadian Municipalities and incur travel costs associated with attending the Annual Conference of the Federation of Canadian Municipalities may be reimbursed for these costs from the Council Business Travel Budget.</li> </ul> <p><i>Forms:</i></p> <ul style="list-style-type: none"> <li>• Form F - Notification of Travel Form</li> <li>• Form G - Travel Expense Claim Form</li> <li>• Form J - Donor Declaration Form</li> </ul>
<b>Websites and Social Media Tools</b>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Design, web development, writing, domain name registration, web-hosting fees.</li> <li>• Database creation and management fees.</li> <li>• Website maintenance fees.</li> <li>• Costs for creating and posting YouTube videos, twitter accounts, facebook accounts and other social media tools.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Domain names other the one currently in use by the Councillor for posting Councillor information related to the business of the City.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>• The personal website of each Councillor is hosted outside of the City's internet URL address and is entirely the responsibility of the Councillor.</li> <li>• City staff cannot provide any advice related to these external sites, including wording for disclaimers.</li> <li>• The City recommends that Councillors choose a web-hosting company operating in Canada to reduce the risk of breaching the</li> </ul>

Expense Type	Detail
	<p>privacy of constituents under conditions of the United States Patriot Act.</p> <ul style="list-style-type: none"> <li>• Use of City logo and symbols must comply with City policy.</li> <li>• Councillors' personal websites cannot advocate for a political party, other levels of government, for-profit organizations or individuals not related to the business of the City, or candidates in any municipal, provincial, federal election or by-election, or promote consent or rejection of a question on a ballot that has been submitted to electors.</li> <li>• Councillors can link their personal websites to the City's URL internet address.</li> <li>• Councillors cannot convert an existing Councillor's personal website to an election campaign website.</li> <li>• A new Councillor can convert their election campaign website to be the Councillor's personal website. Once converted, the Councillor will no longer be able to use the same domain name as their election campaign site.</li> <li>• If a Councillor is not returning to the office in the new term, the Councillor's personal website must be discontinued. If the Councillor decides to use the same domain name for other purposes, the site must no longer carry the City logo or include information related to their role as a Councillor other than in a historical context. The site must clearly state that they are no longer the Councillor for the ward.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>• Form A - Request for Reimbursement/Payment of Expenses</li> </ul>
<p><b>Wireless Products and Services</b></p> <p><small>*Amended and adopted by City Council at its meeting on July 11, 2012.</small></p>	<p><i>Eligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Cost of equipment, such as blackberries, cell phones, tablets or other Personal Digital Assistants (PDAs).</li> <li>• Monthly fees, including data packages for Councillors and their staff.</li> <li>• Business-related text messaging costs.</li> <li>• Business-related long-distance charges.</li> <li>• Equipment upgrade or maintenance fees.</li> <li>• Peripherals such as chargers, carrying cases, etc.</li> </ul> <p><i>Ineligible Expense:</i></p> <ul style="list-style-type: none"> <li>• Personal long-distance calls.</li> <li>• 1-900 calls.</li> <li>• Personal messaging/downloads.</li> </ul> <p><i>Provided from the City's centralized resources:</i></p> <ul style="list-style-type: none"> <li>• One Blackberry or other smart phone supported by the City's wireless infrastructure for each Councillor Office for use by the Councillor.*</li> </ul>

Expense Type	Detail
	<ul style="list-style-type: none"> <li>• One mobile tablet for each Councillor Office for use by the Councillor.</li> <li>• Expenses related to electronic equipment, including roaming charges will be charged to the Council General Expense Budget provided the Councillor has notified Council and Support Services and roaming plans have been set up for the Councillor, prior to leaving the City.*</li> <li>• The Councillor has a choice of the City's wireless vendors.</li> <li>• A basic voice and data plan will be included for BlackBerry smart phones and a data plan will be included for mobile tablets.</li> <li>• Exception usage, e.g. long distance costs exceeding the roaming plan,* will be charged to the Constituency Services and Office Budget.</li> </ul> <p><i>Conditions:</i></p> <ul style="list-style-type: none"> <li>• It is recommended that Councillors use the corporate vendor and corporate contract for better rates. They can choose from various phone types and monthly plans from the corporate vendor.</li> <li>• Councillors must complete the Corporate I&amp;T wireless request form to buy wireless equipment and set up a plan.</li> <li>• Councillors can choose a vendor other than the corporate vendor based on their coverage/service preference.</li> <li>• Councillors must reimburse the City for any personal long-distance calls or other personal charges at the same time as they submit a monthly bill for the City to reimburse the Councillor or pay the vendor directly.</li> <li>• Councillors must provide only the front pages of the monthly bill itemizing the services and charges. Back-up pages containing a detailed list of telephone calls is not required and will be returned if submitted.</li> <li>• Councillors cannot connect their personal blackberry or other wireless products to the City's e-mail network unless the equipment meets corporate standards and security requirements.</li> <li>• City Clerk's Office IT staff will offer to review councillor plans with vendors regularly and suggest changes to the plan to ensure that the most cost-effective plan is chosen for the voice and data usage required.</li> <li>• Councillors should review out-of-town requirements for their wireless products and purchase one-off roaming plans to avoid paying expensive roaming charges for their wireless products. The costs of such plans will be paid for by the Council General Expense Budget.*</li> <li>• At the end of term, Councillors and Councillor staff who are not returning must return all their equipment to the City.</li> <li>• Councillors can request to have their blackberry number or cell phone number transferred to their personal account and equipment at the end of the term.</li> </ul>

Expense Type	Detail
	<ul style="list-style-type: none"> <li>Blackberry smart phones or mobile tablets for Councillor staff will be paid from the Constituency Services and Office Budget and not provided from the City's centralized resources.</li> </ul> <p><i>Form:</i></p> <ul style="list-style-type: none"> <li>Form A - Request for Reimbursement/Payment of Expenses</li> <li>Form E - Payment of Telecom Expenses</li> </ul>



# Appendix 1 - Resources Available/Allocated to Councillors

## 1. Office Space

### a. City Hall Office

- The City provides each Councillor with basic office space on the 2<sup>nd</sup> Floor of City Hall.
- The City allocates offices by ward. Offices for each ward do not change between Council terms.
- Councillors may swap offices, provided that there is mutual consent, confirmed in writing in a memo signed by both Councillors and submitted to the City Clerk prior to the move.
- The City supplies Councillor offices with basic furniture in accordance with the Furniture, Configuration and Equipment Standard for Councillor Offices. State of good repair maintenance and replacement of this furniture will be paid out of the Council Furniture and Equipment Reserve Fund.
- At the beginning of the term and during the term, the Facilities Management budget will pay for expenses related to basic building maintenance, state of good repair and custodial care, including critical emergency office reconfiguration to meet operational requirements, painting and carpet cleaning.
- Councillors can choose to reconfigure their office, but must consult with the Facilities Management Division before proceeding. All renovations must match and conform to the heritage, architectural and structural standards for the 2<sup>nd</sup> Floor of City Hall. Preservation Services must approve all heritage components of any renovation.
- Replacement of furniture and equipment for health and safety or ergonomic requirements, such as keyboard trays, ergonomic task chairs, and telephone headsets or accessibility requirements under the Accessibility for Ontarians with Disabilities Act, 2005 ("AODA") will be paid out of the Council Furniture and Equipment Reserve Fund.
- Facilities Management provides facilities maintenance, custodial cleaning services and steam cleaning of carpet or furniture as required and detailed in the Furniture, Configuration and Equipment Standard for Councillor Offices.
- Cable connection is provided at City Hall and civic centres.

### b. Constituency Office \*

- Each Councillor is provided with a constituency office, within a civic centre (including City Hall) or within the Councillors' respective Wards, funded from the Council General Expense Budget.
- The City Clerk will develop parameters for these spaces.

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\* Amended and adopted by City Council at its meeting on July 11, 2012.

### **c. Touch-down Office Space**

- Touch-down office spaces are available at East York Civic Centre, Etobicoke Civic Centre, North York Civic Centre, Scarborough Civic Centre and 2700 Eglinton Avenue West.
- Touch-down spaces are for shared, infrequent use by Councillors or their staff.
- Each space is equipped with a telephone line (no voice mail) and a computer which is connected to the City's network for internet access.
- Councillors and their staff must remove personal files or belongings at the end of each work day.
- Identification signs on touch-down space must be temporary and must be removed at the end of each work day.
- City staff do not track or log how often each Councillor uses touch-down space.

### **d. Meeting Room**

- Councillors can book meeting rooms at Toronto City Hall, Metro Hall and civic centres free of charge through the Facilities Management Division Customer Service Unit.
- Councillors can book meeting rooms at Toronto Public Libraries by calling the Library Customer Service Line, currently 416-397-5969.
- Councillors can book meeting rooms at Parks, Forestry and Recreation facilities, including community centres and arenas by calling individual facilities.

### **e. Parking**

- Councillors and their staff have access to parking at City Hall, Metro Hall and civic centres.
- Councillors are allocated one parking space in the official parking area at City Hall.
- Councillors have access to one parking space in the reserved parking area at City Hall.
- Garage access to the reserved, but unallocated, parking area in each civic centre.
- Garage access to the official parking zone at Metro Hall.
- Councillors can request a shared pass to be used among their staff or allocate the parking space in the City Hall reserved parking area to one of their staff.
- Councillor staff who have access to the City Hall, East York Civic Centre, North York Civic Centre and Scarborough Civic Centre parking must be

compliant with the Canada Revenue Agency ruling regarding employee parking and complete a Declaration Form regarding their parking access.

- Councillor staff who cannot demonstrate a business requirement for parking will be considered commuter parking by CRA rules and the parking access will be deemed a taxable benefit. Councillor staff should consult the corporate parking policy for details.

## **2. Information Technology**

### **a. Computers and Laptops**

- Each Councillor's office at City Hall is provided with four personal computers (PCs) and one laptop computer.
- Councillors can choose to swap their PCs for additional laptops.
- Each Councillor's Constituency Office is provided with one PC or laptop.
- A loan program is available for Councillors who may have occasional short-term business need for an extra City computer for use by volunteers, students, or for special projects. Councillors should contact Director, Council and Support Services on loan arrangements.
- All computer hardware and peripherals that connect to the City's network must be compliant with City's computer standards in order to protect the integrity and security of the City's network.
- Councillors may choose to participate in the City's User-Based Authentication program for IT users which allows them to access their computer set-up irrespective of which City computer they use.

### **b. Printers**

- Each Councillor's office at City Hall is provided with one multi-purpose fax/copy/scanner/printer.
- Touch-down space computers are linked to a shared printer.

### **c. Software Applications**

- All computers are loaded with the City's standard software applications, including Word, Excel, PowerPoint and GroupWise.
- All software loaded on computers must have individual legal software licenses and must comply with City standards.
- A number of constituency contact management systems are available for installation in Councillor offices. Councillors should contact City Clerk's Office for features of these applications and to arrange installation and training.

#### **d. Internet**

- All computers located at City Hall, civic centres or other city facilities are connected to the City's computer network and have internet access.
- The City will pay for one high-speed internet access fee for the Councillor's Constituency Office located on non City-owned or non agency-owned space or Home Office.
- City restrictions regarding access to internet and social media sites do not apply to Councillors and their staff. This exemption is applicable at all city network access points only if the Councillor or Council staff has elected to join the User Based Authentication program. Otherwise, the exemption to access internet and social media sites is only valid for the computers located at the Councillor offices on the 2<sup>nd</sup> Floor of City Hall.
- If a Councillor chooses to install a high-speed internet connection at his or her Home Office with City funds, he or she must declare by memo that the connection is primarily for City business usage.\*

#### **e. Telephone and Fax**

- The City provides each Councillor with a total of eight telephone/fax lines from the Unified Communications Infrastructure funded from the I&T Divisional Budget.
- The City provides seven telephone sets and one multi-function printer with fax capability.
- Councillors determine where the eight lines are to be installed in order to best meet their operational needs.
- Additional telephone or fax lines will be charged to the Councillor's Constituency Services and Office Budget.
- If the Councillor is claiming for the cost of a telephone line in a Home Office, that telephone line must be dedicated for City business only and be declared in a memo to the Director, Council and Support Services.
- The City processes monthly charges by directly paying the telephone provider.

#### **f. Wireless**

- Each Councillor will be provided with a BlackBerry or other smart phone supported by the City's wireless infrastructure\* as office equipment. Basic monthly voice and data plan will be included.
- Each Councillor will be provided with a mobile tablet as office equipment. Basic data plan will be included.
- Expenses related to electronic equipment, including roaming charges will be charged to the Council General Expense Budget provided the Councillor has notified Council and Support Services and roaming plans have been set up for the Councillor, prior to leaving the City.\*

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\*Amended and adopted by City Council at its meeting on July 11, 2012.

#### **g. Television**

- Each Councillor's office at City Hall is provided with one television. Basic cable will be provided.

### **3. Office Operations**

#### **a. Office Supplies**

- The Director, Council and Support Services maintains a supply cabinet with basic office supplies such as pens, pencils, post-it notes, writing pads and file folders, etc.
- An honorary self-declaration system is used to record supplies taken from the centralized supply cabinet.
- Sundry supplies are provided for Councillor areas on the 2<sup>nd</sup> Floor of City Hall.
- Moving supplies are provided to Councillors at the end of term or at any time requested.

#### **b. Mail and Photocopiers**

- City staff deliver and pick up Councillors' mail twice a day at City Hall. Mail is X-rayed and delivered in secure envelopes to secure locked mailboxes at the A, B and C entrances in the Councillors' area on the 2<sup>nd</sup> Floor of City Hall.
- Photocopy stations are provided on the 2<sup>nd</sup> Floor of City Hall. Photocopy stations are also provided in Councillors' areas in the North York and Scarborough Civic Centres. Councillors are charged per copy made.
- Councillors have shared access to a large-format colour printer on the 2<sup>nd</sup> Floor of City Hall and are charged for each sheet printed.

#### **c. Insurance**

- The City is self-insured and provides insurance coverage to all Councillors' offices located at City Hall, civic centres and City spaces.
- The City provides insurance coverage to Councillor Constituency Offices on non City-owned or non agency-owned space ONLY if the Constituency Office lease is taken in the name of the City of Toronto and not in the individual Councillor's name.
- The City provides insurance coverage for street closure permits, park and community centre permits, school board permits, etc., provided the permit is in the name of the City of Toronto and not in the individual Councillor's name.
- The City provides insurance coverage for events organized by Councillors as long as these events are identified in writing as City events.
- The City provides insurance coverage for Council Members serving on external Boards not appointed by Council, provided the Councillor has declared the Board membership to the City Clerk. [EX 16.5, *Indemnification of*

*City Council Members Serving on External Boards without City Approval, adopted by City Council at its meeting on March 5 and 6, 2012*  
<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2012.EX16.5>

- Councillors' personal furniture, equipment and art are not covered by the City's property insurance policy.

**d. Legal Fees \***

*Eligible Expense:*

- City Council has authorized the retention of an external law firm to provide independent advice and representation from time to time to Members of Council in relation to any proceedings before the Information and Privacy Commissioner of Ontario concerning access to records held by a Member of Council. [CC 13.4, *Appeals of Access Decisions in Relation to Councillor Records and Retention of Outside Counsel, adopted by City Council at its meeting on October 24 and 25, 2011*]
  - The City Clerk and the City Solicitor must confirm that the proceedings pertain to the individual interests of the Member of Council prior to counsel being retained to provide advice and representation.
  - Fees related to the retained external law firm will be paid from the Council General Expense Budget.
- The City's Indemnification Policy for Members of Council provides payment of legal expenses for proceedings brought against the Councillor where the proceedings relate to the activities while carrying out official duties, including ward-related matters. Protection extends to criminal and regulatory offences if the Councillor has been found not guilty. [EX 22.8, *Review of Indemnification Policy for Members of Council, adopted by City Council at its meeting on July 15, 16 and 17, 2008*,  
<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2008.EX22.8>]
- Legal fees related to Code of Conduct investigations:
  - if the Integrity Commissioner finds that the Councillor has inadvertently violated the Code or violated the Code in good faith; or
  - if the Integrity Commissioner has found the Councillor violating the Code and City Council received the Integrity Commissioner's report for information.
- Fees related to informal complaints (part A) and formal complaints (part B) of the Code of Conduct Complaint Protocol for Members of Council. \*\*
- Fees related to judicial reviews related to Code of Conduct investigations.
- Legal fees related to complaints or investigations handled by the Lobbyist Registrar, Ombudsman or Auditor General under Part V of the *City of Toronto Act, 2006*. \*
- Legal fees related to investigations conducted by the Toronto Police Service related to the Councillors' duties and responsibilities, excluding criminal investigations. \*

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\* Amended and adopted by City Council at its meeting on June 13, 2014.

\*\* Amended and adopted by City Council at its meeting on July 11, 2012.

*Ineligible Expense:*

- Personal conflict of interest opinions.
- Legal opinion that the City Solicitor can provide.
- Legal opinion that supports a community group against a City position.

*Conditions:*

- Councillors should always consult with the City Solicitor before incurring any legal expenses (including legal research).
- Councillors who wish to receive a second opinion to the advice that City staff have already provided must process a request to Council, requesting that Council direct the City Solicitor to retain external legal services for this purpose.
- The City Solicitor must verify the rate of legal fees to determine the reasonableness of the lawyer's account.
- Policy for Councillors Receiving Legal Advice with regard to matters relating to City business (adopted by City Council April 26, 2000).

*Other information about legal fees:*

- Original invoice from the lawyer must detail hours worked, the fee per hour and the nature of work performed.

*Form:*

- Form A - Request for Reimbursement/Payment of Expenses

**e. Entitlement equivalent to distribution of a newsletter to all households \*\***

- Each Councillor is entitled to an amount equivalent to the cost of postage or delivery by other means of one newsletter to all households within the ward, based on the 2011 census information, and at a rate not to exceed the current Canada Post standard Admail rate, paid for from the Council General Expense Budget.

**f. Entitlement related to the meeting of the Accessibility for Ontarians with Disabilities Act (AODA) \*\*\***

- Each Councillor is entitled to \$1,000 per year for expenses related to the meeting of the Accessibility for Ontarians with Disabilities Act (AODA) accessibility requirements for Councillor events or meetings and that during an election year, the entitlement be prorated in accordance with approved Council policies, paid for from the Council General Expense Budget.

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\* Amended and adopted by City Council at its meeting on June 13, 2014.

\*\* Amended and adopted by City Council at its meeting on July 11, 2012.

\*\*\* Amended and adopted by City Council at its meeting on January 29 and 30, 2014.

## **4. Staffing**

### **a. Staff Hiring**

- Councillors are responsible for selecting support staff who work in their offices and determining the level of compensation within the salary range of the respective job classification as approved by Council. Mayor's Office staff are under a separate job classification system.
- Councillor staff are non-union employees of the City of Toronto and are not employees of the Councillors. Councillor staff are hired on fixed term contracts and their conditions of employment should be in accordance with the terms set out in the appropriate, stipulated employment contract (as provided by the Director, Council and Support Services).
- If a current City of Toronto employee chooses to work in a Councillor's office instead of their base position with the City, the employee and their home division within the City must sign a formal internal agreement (along with their new host division, the City Clerk's Office). The agreement will be in accordance with the City's Acting Assignment Guidelines for non-union employees. Acting assignments involving union employees require consultation with the City's Labour Relations staff in the Human Resources Division as well as the consent of the respective union bargaining agent.
- Councillor staff contracts will only continue until the end of the Councillor's term and will not automatically continue after a Councillor is re-elected.

### **b. Staff Benefits**

- Councillor staff, if eligible, are provided with benefits in accordance with the City's benefits plan for non-union employees.
- Councillors are not responsible for the benefits expenditures of their staff within their staff salary envelope.

### **c. Overtime and Lieu Time Payouts**

- Councillor staff are non-union, City of Toronto employees. Overtime and lieu time are in accordance with the City's Human Resources policy for non-union employees.
- Maximum lieu time that can be taken is 105 hours each calendar year.
- Councillor staff accumulate lieu time as straight time of overtime they have worked or time and a half, in accordance with their position.
- Councillor staff can carry lieu time over from one year to the next year, but they must use the time before March 31 of the second year.
- Accumulated lieu time can be paid out upon termination, resignation or end of contract.



#### **d. Replacement Staff Funding**

- To minimize the negative impact of prolonged Councillor staff illness or vacation on Councillors' office operations, the Council General Expense Budget provides for:
  - Replacement Councillor staff to cover Councillor staff absences due to illness of more than five consecutive business days;
  - Top-up payments to Councillor staff who are on maternity, parental or adoption leaves;
  - Vacation replacement for Councillor staff whose annual vacation entitlement exceeds three weeks; and
  - Councillor staff termination payments during the City Council term, such as severance pay, unused vacation, float days and lieu time.
- Councillors who require staff replacement funds should contact the Director, Council and Support Services before engaging the replacement staff.

#### **5. Intergovernmental-Related Business Travel**

- Councillors who fulfill an official capacity with a municipal organization of which the City is a member will be reimbursed for their travel costs for Board and Committee meetings from the Council Business Travel Budget. Councillors hold an official capacity with a municipal organization if they have been elected or appointed to the executive, board, section executive, task force, and/or committees. The list of organizations may change from time to time.

The City is currently a member of the following organizations:

- The Federation of Canadian Municipalities (FCM)
  - World Association of Major Metropolis (WAMM)
  - Ontario Good Roads Association (OGRA)
  - The Association of Francophone Municipalities of Ontario (AFMO)
- The Mayor, or a Councillor designated by Mayor to attend meetings and conferences of mayoral membership organizations will have the costs paid from the Council Business Travel Budget. The list of organizations may change from time to time.

The Mayor is currently a member of the following organizations:

- Large Urban Mayor's Caucus of Ontario (LUMCO)
  - Mayor and Regional Chairs of Ontario (MARCO)
  - The Big Cities Mayor's Caucus (BCMC)
  - The Great Lakes and St. Lawrence Cities Initiative
- Councillors who are not Board or Committee members of the Federation of Canadian Municipalities and incur travel costs associated with attending the

Annual Conference of the Federation of Canadian Municipalities may be reimbursed for these costs from the Council Business Travel Budget.

## **Appendix 2 – Legislation guiding Councillor Expenses and excerpts from Code of Conduct relevant to the Constituency Services and Office Budget Policy**

### **Legislation Guiding Councillor Expenses**

Councillor expenses must also comply with the following statutes:

- Municipal Conflict of Interest Act
- Municipal Elections Act, 1996
- The Income Tax Act
- The Employment Standards Act
- Code of Conduct for Members of Council
- Council Code of Conduct Complaint Protocol (*adopted by City Council, July 2007*)
- City of Toronto Fraud Prevention Policy (*adopted by City Council, March 12, 2007*)

**EXCERPTS FROM:  
CODE OF CONDUCT FOR MEMBERS OF COUNCIL  
CITY OF TORONTO**

**AUTHORITY**

This Code of Conduct for Members of Council was amended and adopted by City Council on July 15, 16, and 17, 2008 (2008) EX22.6, as amended by Council) and amended by Council on July 6 and 7, 2010.

**IV. GIFTS AND BENEFITS**

No member shall accept a fee, advance, gift or personal benefit that is connected directly or indirectly with the performance of his or her duties of office, unless permitted by the exceptions listed below.

For these purposes, a fee or advance paid to or a gift or benefit provided with the member's knowledge to a member's spouse, child, or parent, or to a member's staff that is connected directly or indirectly to the performance of the member's duties is deemed to be a gift to that member.

The following are recognized as exceptions:

- (a) compensation authorized by law;
- (b) such gifts or benefits that normally accompany the responsibilities of office and are received as an incident of protocol or social obligation;
- (c) a political contribution otherwise reported by law, in the case of members running for office;
- (d) services provided without compensation by persons volunteering their time;
- (e) a suitable memento of a function honouring the member;
- (f) food, lodging, transportation and entertainment provided by provincial, regional and local governments or political subdivisions of them, by the Federal government or by a foreign government within a foreign country, or by a conference, seminar or event organizer where the member is either speaking or attending in an official capacity;
- (g) food and beverages consumed at banquets, receptions or similar events, if:
  - 1. attendance serves a legitimate business purpose;
  - 2. the person extending the invitation or a representative of the organization is in attendance; and
  - 3. the value is reasonable and the invitations infrequent;
- (h) communication to the offices of a member, including subscriptions to newspapers and periodicals; and
- (i) sponsorships and donations for community events organized or run by a member or a third party on behalf of a member, subject to the limitations set out in the Policy on Council Member-Organized Community Events.

Except for category (c) (political contributions allowable by law), these exceptions do not apply where such gifts or benefits are provided by lobbyists or their clients or employers (as defined or described in Municipal Code Chapter 140, Lobbying). For these purposes, a lobbyist is an individual, organization or business that:

- [i] is lobbying or causing the lobbying of any public office holder at the City, a local board (restricted definition) or the board of health;
- [ii] the member knows is intending to lobby, having submitted or intending to submit a registration to the Lobbyist Registrar for approval to communicate on a subject matter; or
- [iii] is maintaining an active lobbyist registration with the City even though not having a current active subject matter registered with the lobbyist registry.

In the case of categories (b), (e), (f), (g), (h) and (i), if the value of the gift or benefit exceeds \$300, or if the total value received from any one source during the course of a calendar year exceeds \$300, the member shall within 30 days of receipt of the gift or reaching the annual limit, file a disclosure statement with the Integrity Commissioner.

The disclosure statement must indicate:

1. the nature of the gift or benefit;
2. its source and date of receipt;
3. the circumstances under which it was given or received;
4. its estimated value;
5. what the recipient intends to do with any gift; and
6. whether any gift will at any point be left with the City.

Any disclosure statement will be a matter of public record.

On receiving a disclosure statement, the Integrity Commissioner shall examine it to ascertain whether the receipt of the gift or benefit might, in her or his opinion, create a conflict between a private interest and the public duty of the member. In the event that the Integrity Commissioner makes that preliminary determination, he or she shall call upon the member to justify receipt of the gift or benefit.

Should the Integrity Commissioner determine that receipt was inappropriate, he or she may direct the member to return the gift, reimburse the donor for the value of any gift or benefit already consumed, or forfeit the gift or remit the value of any gift or benefit already consumed to the City.

Except in the case of categories (a), (c), (f) and (i), a member may not accept a gift or benefit worth in excess of \$500 or gifts and benefits from one source during a calendar year worth in excess of \$500.

## **XV. FAILURE TO ADHERE TO COUNCIL POLICIES AND PROCEDURES**

A number of the provisions of this *Code of Conduct* incorporate policies and procedures adopted by Council. More generally, members of Council are required to observe the terms of all policies and procedures established by City Council.

This provision does not prevent a member of Council from requesting that Council grant an exemption from a policy.

## **Appendix 3 – Policy on Donations to Council Member-Organized Community Events**

AUTHORITY: Adopted by City Council on July 15, 16 and 17, 2008, as set out in motion 12 in 2008 EX22.6, as amended and adopted by Council

"12. City Council adopt the following Policy on Council Member-Organized Community Events:

- a. donations must be for specific community events held on a specific date or a specific series of dates. Members of Council should not seek donations in money or in kind for ongoing or new programs that have been or could be offered through City programs, and which have a separate donations policy;
- b. support for the events (whether in money or in kind) shall not exceed \$10,000 annually (whether for a single event or multiple events). (This amount does not include moneys or goods collected at any event in support of a charity or other cause if those donations go directly to the charity or cause.);
- c. a Member of Council or a third party acting on behalf of the member shall neither solicit nor accept support in any form from those registered as lobbyists with the City, or developers with any pending planning, conversion, demolition or sign variance application. This prohibition extends to the negotiation of community benefits outside of the Planning Act processes including Sections 37 and 45;
- d. Members of Council must report to the Director, Council and Support Services, in a manner and form prescribed by the City Clerk, on the source, details and value of all donations for community events prior to the event (if it is anticipated that the value of donations will exceed \$500) and a statement of accounts subsequent to the event if the value of the donations has exceeded \$300). This report shall include a genuine estimate of the value of in-kind donations. All donations and expenses paid for by donations are subject to the same administration, accounting and disclosure requirements as expenses charged to Constituency Services and Office Budgets;
- e. all donation cheques should be made out to the City of Toronto and accounted through the City Clerk's Office. Members of Council or third parties acting on behalf of members should not hold or administer donations in separate personal accounts;

- f. surpluses should be minimized with accurate estimation of event costs and requirements. Surpluses (including in-kind donations such as equipment) should be returned to donors or transferred to general Council revenue. Under no circumstances, can a surplus be used for a different community event and, in particular, in supplementation of a member's office operations. Any surplus will count against the member's \$10,000 annual limit in the year in which it is used or drawn upon. Multi-year donations are not permitted;
- g. the City Clerk, in consultation with the Treasurer, will develop detailed procedures and guidelines regarding the receipt and accounting of donations for Council member community events, including the administration of surplus funds;
- h. This policy does not affect the entitlement of a member of Council to:
  - i. use her or his Constituency Services and Office Budget to run or support community events subject to the terms of the Constituency Services and Office Budget Policy;
  - ii. urge constituents, businesses and other groups to support community events staged by others in the member's Ward or elsewhere in the City;
  - iii. play an advisory or membership role in any organization staging community events in the member's Ward; and
  - iv. team with the City and its agencies in the staging of community events.
- i. under clause h., Members of Council should not handle any funds on behalf of these organizations and should remain at arms length from the financial aspects of these external events; and
- j. in an election year, a Member of Council must not seek donations and sponsorships for any community event that has not been staged in the previous two years nor accept donations or stage any community event supported by donations and sponsorships after he or she has filed nomination papers for election to any office in the City of Toronto.

A community event is considered to have been staged in the previous two years if it meets the following criteria:

- has a very similar, if not the same, event name/title
- takes place at approximately the same time
- has the same general purpose."



## **Appendix 4 – Forms**

Form A – Request for Reimbursement/Payment of Expenses Form

Form B – Request for Reimbursement of Business Meals/Hospitality Expenses

Form C – Reimbursement – Taxi Expenses

Form D – Request for IT Purchase

Form E – Payment of Telecom Expenses

Form F – Notification of Travel

Form G – Travel Expense Claim

Form H – Staff Request/Change

Form I – Kilometrage and Parking Expenses

Form J – Donor Declaration Form

Form K – Delegation of Signing Authority Form



# Request for Reimbursement/Payment of Expenses

- The person purchasing or receiving goods/services must sign the original itemized receipts or invoices. Stamps or electronic signatures will not be accepted.
- Councillor/Authorized Staff must complete this form and attach the signed receipts or invoices. Credit card receipts alone will not be accepted.

## Reimbursement/Payment Details

Councillor name

Date

☐ Reimburse Councillor

☐ Reimburse staff: Name

☐ Pay vendor/supplier directly: Name  
Address

☐ Return cheque to Councillor's Office

Description of Expenses/Business Requirements:

Affix receipts/invoices in this area if possible, otherwise staple to back of this form.

## Authorization

I certify that the information provided is accurate and authorize reimbursement or payment to the above vendor or individual.

Date

Total Reimbursement/Payment Requested  
\$

Councillor/Authorized Staff Name

Councillor/Authorized Staff Signature

## For City Clerk's Office Use Only

GL Acct.

Cost Centre

Total Before Taxes

HST

PO No.

Vendor No.

Invoice No.

Approved for  
Payment: CSR

Spvr/Mgr

Date



# Request for Reimbursement of Business Meals/Hospitality Expenses

- All requests for reimbursement must include an original itemized receipt identifying the date, amount and the business purpose of the expense. Credit card receipts alone will not be accepted.
- Additional information required for:
  - Business Hospitality Expenses – name of delegation, delegation organizer, number of attendees and names of attendees if available
  - Business Meal/ Business Meeting/ Constituent Meeting Expenses – names of attendees
- The person purchasing the meal must sign the original itemized receipt. Stamps or electronic signatures will not be accepted.

## Reimbursement Details

Councillor Name

Attach the receipt/invoice here if possible, or staple to the back of this form

### Reason for Expense

- ☐ Business Meal  
☐ Business Meeting  
☐ Constituent Meeting  
☐ Other-specify reason:

### Name of Attendees

## Authorization

I certify that the information provided is accurate and authorize reimbursement.

Date

Total Reimbursement Requested  
\$

Councillor/Authorized Staff Name

Councillor/Authorized Staff Signature

## For City Clerk's Office Use Only

GL Acct.

Cost Centre

Total Before Taxes

HST

Vendor No.

Approved for  
Payment:

CSR

Spvr/Mgr

Date



All requests for reimbursement must include an original taxi chit/receipt identifying the date, amount, to and from locations, signed by the Councillor or their Authorized Staff. Stamps or electronic signatures are not acceptable. The name of the taxi user and the reason for the expense must be indicated on this form.

Attach taxi chit or receipt here

**Reason for Expense**

(Check appropriate box)

User Name: \_\_\_\_\_

- ☐ Business Meeting
- ☐ Constituent Meeting
- ☐ Ward Visits
- ☐ Special Event
- ☐ Other: \_\_\_\_\_

Attach taxi chit or receipt here

User Name: \_\_\_\_\_

- ☐ Business Meeting
- ☐ Constituent Meeting
- ☐ Ward Visits
- ☐ Special Event
- ☐ Other: \_\_\_\_\_

Attach taxi chit or receipt here

User Name: \_\_\_\_\_

- ☐ Business Meeting
- ☐ Constituent Meeting
- ☐ Ward Visits
- ☐ Special Event
- ☐ Other: \_\_\_\_\_

Date	Total Reimbursement/Payment Required: \$
Councillor/Authorized Staff Name	Councillor/Authorized Staff Signature

For City Clerk's Office Use Only					
GL Acct.	Cost Centre	DPO No.	CSR	Spvr/Mgr	Date





- Complete Request Details section below and submit to City Clerk's Office, Information Technology Services Unit, City Hall, 1<sup>st</sup> Floor, North.
- IT will review to ensure compliance with corporate standards and advise you of the eligibility of the request.
- Upon purchase complete Authorization section below and attached signed itemized original receipt/invoice.

Request Details		
Councillor Name		
Item Requested <input type="checkbox"/> Hardware <input type="checkbox"/> Software <input type="checkbox"/> Computer Accessories <input type="checkbox"/> Audiovisual Equipment	Purchase Type <input type="checkbox"/> New <input type="checkbox"/> Replacement	Describe Item (Include Quantity, Make, Model, Specifications)
Suggested Vendor		
Location of Installation(s)		
Date	Phone No.	Price (excluding tax) \$
Councillor/Authorized Staff Name	Councillor/Authorized Staff Signature	

For City Clerk's Office, Information Technology Services Unit Use Only				
Tracking No.	Date Received	<input type="checkbox"/> Corporate Standard <input type="checkbox"/> Non Standard Item	<input type="checkbox"/> Approved <input type="checkbox"/> Not Approved	<input type="checkbox"/> VOR <input type="checkbox"/> Quote
Comments:				
IT Manager Name	IT Manager Signature	Date		

Authorization		
I certify that the information provided is accurate and authorize reimbursement or payment.	Date	Total Reimbursement/Payment Requested \$
	Councillor/Authorized Staff Name	Councillor/Authorized Staff Signature

For City Clerk's Office Use Only			
GL Acct.	Cost Centre	CRO/PO No.	Vendor No.
Approved For Payment:	CSR	Spvr/Mgr	Date



- Complete this form and attach the signed original invoice.  
(only the pages that detail amounts being charged - do not include any pages detailing phone numbers called)

**Payment/Reimbursement Details**

Councillor Name		Date										
Supplier Name												
Telecom Service <input type="checkbox"/> Cell Phone <input type="checkbox"/> BlackBerry <input type="checkbox"/> Constituency/Home Office Phone Bill	User <input type="checkbox"/> Councillor <input type="checkbox"/> Staff – Name: _____											
Does the invoice contain any charges for personal calls?  <div style="text-align: center;"> <input type="checkbox"/> No    <input type="checkbox"/> Yes:         </div>		<b>This section is to be completed only if you are reimbursing the city for personal calls.</b> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border-bottom: 1px solid black;"><input type="checkbox"/> Personal Calls</td> <td style="border-bottom: 1px solid black; text-align: right;">\$</td> </tr> <tr> <td style="border-bottom: 1px solid black;"><input type="checkbox"/> Roaming Charges</td> <td style="border-bottom: 1px solid black; text-align: right;">\$</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Subtotal</td> <td style="border-bottom: 1px solid black; text-align: right;">\$</td> </tr> <tr> <td style="border-bottom: 1px solid black;">HST (13%)</td> <td style="border-bottom: 1px solid black; text-align: right;">\$</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Total Amount Payable to City</td> <td style="border-bottom: 1px solid black; text-align: right;">\$</td> </tr> </table>	<input type="checkbox"/> Personal Calls	\$	<input type="checkbox"/> Roaming Charges	\$	Subtotal	\$	HST (13%)	\$	Total Amount Payable to City	\$
<input type="checkbox"/> Personal Calls	\$											
<input type="checkbox"/> Roaming Charges	\$											
Subtotal	\$											
HST (13%)	\$											
Total Amount Payable to City	\$											
Cheque Handling Instructions <input type="checkbox"/> Pay Vendor Directly <input type="checkbox"/> Return Cheque to Councillor's Office <input type="checkbox"/> Reimburse – Name: _____												

**Authorization**

I certify that the information provided is accurate and authorize reimbursement or payment.	Phone No.	Date	Total Payment/Reimbursement Requested \$
	Councillor/Authorized Staff Name		Councillor/Authorized Staff Signature

**For City Clerk's Office Use Only**

Vendor No.		Invoice No.		Purchase Order No.	
GL Acct.	Cost Centre	Total before taxes	HST	Total	
GL Acct.	Cost Centre	Total before taxes	HST	Total	
GL Acct.	Cost Centre	Total before taxes	HST	Total	
Approved for Payment:		CSR	Spvr/Mgr	Date	



- Submit this form to your CSR at least **10 business days before** the travel or conference/seminar.

Travel Details		
Name of Councillor	<input type="checkbox"/> business travel <input type="checkbox"/> office travel <input type="checkbox"/> conference/seminar	
Name of Conference/Seminar	Dates from: _____ to: _____	
Travel Destination	<input type="checkbox"/> within GTA <input type="checkbox"/> outside GTA & within Ontario <input type="checkbox"/> outside Ontario or Canada	
Purpose		
Council Approval (if applicable)	Committee & Report No.	Date
Estimated Travel Costs (should include GST and all other applicable taxes)		
Cost Centre To Be Charged: A_____	Exchange Rate 1 _____ = _____ CAD	Canadian \$
Registration Fees:		
Accommodations: _____ day(s) @ \$ _____ per day including taxes		
Travel: <input type="checkbox"/> Air <input type="checkbox"/> Train <input type="checkbox"/> Bus <input type="checkbox"/> Personal Automobile _____ km @ \$0. _____ cents/km		
Ground Transportation: <input type="checkbox"/> taxi(s) <input type="checkbox"/> car rental <input type="checkbox"/> other - specify: _____		
Sundry Expenses: _____ day(s) @ \$100.00 CAD/US per day		
<b>Total Estimated Costs:</b>		
Prepayment/advances requested for the following costs: <input type="checkbox"/> Registration Fees <input type="checkbox"/> Accommodation <input type="checkbox"/> Travel <input type="checkbox"/> Ground Transportation <input type="checkbox"/> Sundry Expenses		

Authorization		
I certify that all estimated costs relating to this travel have been included in this form.		Date
Signature of Councillor		
For City Clerk's Office Use Only		
I have confirmed that approved funds are available for this purpose.	Signature of City Clerk/Designate	Date



- Submit this form to your CSR within **10 business days** of return from the travel or conference/seminar.

Business Travel ☐

Office Travel ☐

Conference/Seminar ☐
**Travel Details**

Name of Councillor:	Vendor No.:		
Date: July 11, 2014	Reference No.:		
Name of Conference/Seminar:		Date from: to:	
Exchange Rate applied to convert from local currency to Canadian dollars (CAD)	Cost Centre	Cheque Amount \$	

**Final Statement of Expenses**

Cost Element	Description	Foreign Currency	Total incl. all taxes CAD \$	Total Before Taxes \$	HST
4256	Registration Fees				
	Travel Air <input type="checkbox"/> Train <input type="checkbox"/> Bus <input type="checkbox"/>				
	Use of Personal Vehicle _____ km X _____ /km				
	Accommodation _____ days @ \$ _____ /day				
	Ground Transportation e.g. Taxis & car rental (include all receipts)				
	Other Expenses _____ days @ up to \$100/day CAD or US per diem allowance				
	<b>Total Expenses</b>				
	<b>Less: Advances &amp; Prepayments</b> <b>Document No.</b> Registration fees _____ Travel _____ Accommodation _____ Ground Transportation _____ Other Expenses _____ <b>Total Advances</b>				
<b>TOTAL</b>	<b>Payable to individual / City</b>				

**Authorization**

Councillor Signature:	Date
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**For City Clerk's Office Use Only**

I have confirmed that approved funds are available for this purpose.	Signature of City Clerk/Designate	Date
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The following information is provided to assist you in the hiring process of your staff and to ensure accurate and speedy documentation of new staff members.

<b>Employment Contract</b>	Ensure that all information given is correct and the employment contract is properly signed and dated before the new staff starts. Failure to do so will result in non-payment of salary retroactively.		
<b>Benefits Entitlement</b>	<p>From the first day of employment, the following employee groups are eligible to enrol in Health, Dental, Group Life Insurance and Long Term Disability benefits – 100% employer paid. They can also apply for Optional Life Insurance – 100% employee paid:</p> <ul style="list-style-type: none"> <li>• Contract Executive Assistant</li> <li>• Contract Constituency Assistant</li> <li>• Contract Administrative Assistant, Level 2</li> <li>• Contract Administrative Assistant, Level 1</li> </ul> <p>After working 910 hours or 6 months aggregate service, for 35-hour week employees, the following employee groups are eligible to enrol in Health, Dental, Group Life Insurance and Long Term Disability Benefits. Cost is pro-rated based on hours worked. They can also apply for Optional Life Insurance – 100% employee paid:</p> <ul style="list-style-type: none"> <li>• Part-time Executive Assistant</li> <li>• Part-time Constituency Assistant</li> <li>• Part-time Administrative Assistant, Level 2</li> <li>• Part-time Administrative Assistant, Level 1</li> <li>• Councillor's Aide (Summer Student)</li> </ul>		
<b>Short Term Disability Plan</b>	<p>The Short Term Disability Plan provides eligible Council employees with income protection for up to six months per calendar year. The level of salary protection will be 75% or 100% of an employee's salary depending on their years of service.</p> <ul style="list-style-type: none"> <li>• Full time contract employees are entitled from first day of employment.</li> <li>• Temporary employees are entitled after 6 months of aggregate service.</li> <li>• Part-time employees are entitled after 6 months aggregate service with payment pro-rated based on hours worked.</li> </ul>		
<b>2012 Salaries</b>	Executive Assistant	\$42,387.80 - \$79,570.40	\$23.29 - \$43.72
	Constituency Assistant	\$34,871.20 - \$65,938.60	\$19.16 - \$36.23
	Administrative Assistant (Level 2)	\$34,871.20 - \$65,938.60	\$19.16 - \$36.23
	Administrative Assistant (Level 1)	\$26,663.00 - \$50,068.20	\$14.65 - \$27.51
	Councillor's Aide (Summer Student)		\$13.67



Member of Council		Ward
Employee No. <i>(if applicable)</i>	Last Name	First Name

Personnel Action		Effective Date
<input type="checkbox"/> New Hire <input type="checkbox"/> Rehire <input type="checkbox"/> Job Change		
<input type="checkbox"/> Salary Change <input type="checkbox"/> Status Change <input type="checkbox"/> Cost Centre Change		

Assignment Details	
Cost Centre	
Job Title & Position No.	
Work Location <i>(for pay stub distribution)</i> City Clerk's Office, Council & Support Services, 9 <sup>th</sup> Floor, West Tower, City Hall	

Contract Particulars		Employment End Date
<input type="checkbox"/> Full time with Contract <input type="checkbox"/> Full Time Without Contract		
<input type="checkbox"/> Temporary <input type="checkbox"/> Part time -        hrs per week		

Salary Information			
Current/Starting Salary		Salary Change to	
Salary	Amount	Salary	Amount
<input type="checkbox"/> Annual	\$	<input type="checkbox"/> Annual	\$
<input type="checkbox"/> Hourly	\$	<input type="checkbox"/> Hourly	\$

Authorization	
Council Member's Signature	Date
Comments	

TO BE COMPLETED BY CUSTOMER SERVICE REPRESENTATIVE, CITY CLERK'S OFFICE	
CSR Contact Name	Phone No.
Divisional Authorization	Date

**To be completed by employee:**

Name of Employee:
Home Address of Employee:
Position:

*Please provide the following information:*

1. Are you legally entitled to work in Canada?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Are you at least 16 years of age?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Did you take part in a separation program or receive a retirement incentive from the City of Toronto or one of its Special Purpose Bodies in the last two years?	<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>If yes, please indicate employer:</i> <i>Date of Separation:</i> <input type="checkbox"/> City of Toronto <input type="checkbox"/> Special Purpose Body (specify)	
4. Have you ever been employed by the City of Toronto or any of its predecessor municipalities (Metro Toronto, City of Toronto, North York, Scarborough, Etobicoke, or York, and/or Borough of East York), including city-operated recreation centres, community centres and community schools?	<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>If yes, please provide the following information:</i> Job Title:      Department/Division:  Municipality:      Employment Period:	
6. Did you retire with an employer-sponsored pension plan (e.g. OMERS)?	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Additional Information**

I agree to present proof of age if I am offered a job with the City of Toronto, understanding that this is essential information for insurance/pension purposes.

The foregoing statements are correct to the best of my knowledge and I understand that a misrepresentation on this form or any documents that I submit may disqualify me for employment or cause my dismissal.

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*Signature*

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*Date*





**INFORMATION TO BE COMPLETED BY DONOR**

I/We, \_\_\_\_\_, hereby solemnly declare that the  
*(name of donating organization or individual)*

☐ monetary donation and/or ☐ in-kind donation amount of and/or estimated\* amount of  
\$ \_\_\_\_\_, was donated to Councillor \_\_\_\_\_ for a Council  
Member-Organized Community Event.

Description of donation: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Currently, to the best of my knowledge, I/we and my/our  
organization/group/company/association/corporation am/are not registered as lobbyists with  
the City, are not a client or employer of a lobbyist, or developers with any pending planning,  
conversion, demolition or sign variance application or bidders of any outstanding Requests  
for Proposals or Requests for Quotations.

I/We declare that the donation amount is given unconditionally and voluntarily. I/We  
understand that this is public information and will be posted to the City of Toronto's internet  
site as part of the Constituency Services and Office Budget Policy.

Dated (yyyy-mm-dd): \_\_\_\_\_, and signed in the City (or Town) of \_\_\_\_\_.

Name: \_\_\_\_\_ Title: \_\_\_\_\_  
*(First, Last - print name of officer or individual)*

\_\_\_\_\_  
*(name of organization/group/company/association/corporation)* Signed: \_\_\_\_\_  
*(signature of officer or individual)*

Check to request income tax receipt\*\* ☐

**Information to be completed by Council Member on next page**

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The City Clerk's Office collects personal information on this form under authority of the City of Toronto Act, 2006, ss. 136(c), 157 and 159, and By-Laws 1076-2006, 154-2007 and 861-2008. The information is used to ensure compliance with the Code of Conduct for Members of Council. The information may also be shared with staff of the Accounting Services Division to determine eligibility for issuance of an Income Tax Receipt and with the Integrity Commissioner to report the donation as a Gift and Benefit. Questions about this collection can be directed to the Director, Council & Support Services, City Clerk's Office at the 9<sup>th</sup> Floor, West Tower, 100 Queen Street West, Toronto ON M5H 2N2 or at 416-392-8676.

**INFORMATION TO BE COMPLETED BY COUNCIL MEMBER**

Donation was accepted for the following Council Member-Organized Event:

Name of Event: \_\_\_\_\_

Date of Event (yyyy-mm-dd): \_\_\_\_\_

Additional Information: \_\_\_\_\_

Signed by Councillor: \_\_\_\_\_ Date (yyyy-mm-dd): \_\_\_\_\_

\* The City of Toronto reserves the right to determine the reasonable market value of in-kind donations.

\*\* Income Tax Receipts will only be issued for qualified donations. See below.

**Important Information**

This form will be posted on the internet as part of the routine disclosure of Councillor office expenses. Forms are to be completed by all donors of cash or in-kind to Council Member-Organized Community Events, irrespective of dollar value. All donations in cash or in-kind will be treated as part of the annual \$10,000 limit. All donations will be accounted for in the calendar year in which it is received.

Income tax receipts shall be issued for donations of \$10.00 or more if requested. For donations in-kind, income tax receipts shall be issued if the gift provides a benefit to the City and is of a non-consumable nature. Donations in-kind of a consumable nature will not qualify for an income tax receipt.

For donations in cash or in-kind that exceed \$300 this form will also act as a Gifts and Benefits Form Report for the Integrity Commissioner and will be provided to the Integrity Commissioner.

Questions can be addressed to Council & Support Services - City Clerk's Office by telephone at 416-392-7038 or by email: [clksupp@toronto.ca](mailto:clksupp@toronto.ca)

Completed and signed form should be returned to: Council & Support Services - City Clerk's Office  
City Hall, 100 Queen Street West, 9<sup>th</sup> Floor, West Tower  
Toronto, Ontario M5H 2N2

**Authority and Guidelines**

For the by-laws and guidelines covering Council Member-Organized Community Events, see the following:

- Part IV of Code of Conduct for Members of Council, as approved by City Council at its meeting on September 25, 26 and 27, 2006, which covers Gifts And Benefits.
- Executive Committee Report 22, Clause 6, titled "Report on Issues Arising Out of Operation of Members Code of Conduct and Complaint Protocol", adopted by Toronto City Council at its meeting on July 15 and 16, 2008, which lays out the Policy on Council Member-Organized Community Events.
- Constituency Services and Office Budget Policy
- Policy on Accounting for Donations to Council-Member Organized Community Events

Copies of the above are available at:

- <http://www.toronto.ca/integrity/integrity-reports.htm>
- <http://www.toronto.ca/integrity/integrity-protocols-policies.htm>
- [http://www.toronto.ca/city\\_council/pdf/councillor-expense-policy.pdf](http://www.toronto.ca/city_council/pdf/councillor-expense-policy.pdf)
- [http://www.toronto.ca/city\\_council/pdf/donation\\_policy.pdf](http://www.toronto.ca/city_council/pdf/donation_policy.pdf)



**Name of Councillor:** \_\_\_\_\_

**Effective Date:** \_\_\_\_\_

If you are the only signing authority for your office, please check the appropriate box and sign on the reverse of the form.

☐ I am the only authorized person to sign on behalf of my office.

To delegate signing authority to staff in your office, please check the appropriate box and indicate below the members of your staff who have been delegated the authority to sign on your behalf for the following categories and sign on the reverse of the form. Sample staff signatures and initials are required beside the staff name delegated.

☐ I wish to delegate signing authority to the following staff as indicated.

Category	Name of Staff Member authorized to sign on behalf of Councillor	\$ Limit	Sample Staff Signature & Sample Initials
<b>Payment of Invoices/ Reimbursement</b>			
<b>Petty Cash Reimbursement MAXIMUM \$ 200.00</b>			
<b>Protocol Items</b>			

Category	Name of Staff Member authorized to sign on behalf of Councillor	\$ Limit	Sample Staff Signature & Sample Initials
Printing Requests			
Divisional Purchase Orders			

\_\_\_\_\_  
**Councillor Signature**

\_\_\_\_\_  
**Date**

Please return to the attention of:  
Lesley Ruscica  
Manager, Policy, Compliance & Operations  
Council & Support Services  
9<sup>th</sup> floor, West Tower  
City Hall

c.c. Winnie Li, Director, Council & Support Services  
Accounting Services