

**Council Professional
Development and
Discretionary Expense
Policy**

Clerks Services

Applies to: Council



**Effective date: March 16,
2020**

POLICY NUMBER: CL2020-01

1. Policy Overview

The Council Expense Policy provides guidance to Members of Council on expenditures that support the Member in fulfilling his or her statutory duties as an elected official. A Professional Development and Discretionary Expense Budget is intended to provide Members of Council (Members) with the resources to:

- Administer their offices to support their role;
- To conduct meetings and communicate with their constituents and other stakeholders;
- Maintain connection with their constituents at events such as charitable events, organization/agency celebrations, etc.; and
- Represent the municipality at functions, events or conferences.

The policy is intended to:

- Provide Members of Council with the flexibility to allocate resources in the most efficient way to meet their own particular requirements;
- Clarify the processes that Members use to administer their budgets by simplifying and outlining the rules; and
- Recognize Members' accountability for managing Town resources allocated to them.

The following principles should be applied when interpreting this policy:

(a) Integrity of Council

- Council, as the decision-making body of the Town, is policy requirements that are distinct from the Town administration;
- The integrity of Town Council as a whole and as individual Members must be protected; and
- The interest of Town Council as a whole takes precedence over the personal interest of individual Members of Council; and
- It is from time to time necessary that members expend discretionary funds to support their role.

(b) Accountability

- Members 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;

- Since Members use public funds when they perform their duties, the public expects public funds to be used solely for fulfillment of their public duties;
- Members' expenses should be reasonable and reflect what the public expects of an elected official; and
- Members' business expenses and personal expenses must be kept separate.

(c) Transparency

- The public has a right to know how public funds allocated to Members are spent; and
- The public's right to Members' expense information must be balanced against the need to protect privacy and personal information, and allow time for proper accounting and reconciliation of expenses.

(d) Flexibility and Limits

- Members require flexibility to perform their roles, operate their offices and pursue their public interests;
- Members engage their communities differently;
- Expenditures must not conflict with rules set out in other related legislation and policies (e.g. Election-Related Resources Policy); and
- All accounting, audit and *Income Tax Act* principles and rules must be followed.

(e) Professional Development & Education

- Members have an obligation to promote, support, pursue and partake in opportunities for professional development.
- Members are encouraged to stay updated on issues and trends so that they can be as efficient and effective as possible

Interpretation to this Policy may be granted in writing by the Treasurer, in consultation with the Accountability Officer and/or Integrity Commissioner as necessary.

2. Guiding Legislation

The guiding legislation for the Council Expense Policy is the *Municipal Act, 2001*. Section 224 of the Act describes the role of Town Council:

- To represent the public and to consider the well-being and interests of the municipality;
- To develop and evaluate the policies and programs of the municipality;
- To determine which services the municipality 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 municipality, including the activities of the senior management of the municipality;
- To maintain the financial integrity of the municipality; and
- To carry out the duties of council under this or any other Act.

Section 225 further describes the role of the Mayor as Head of Council:

- To act as Chief Executive Officer of the municipality;
- To preside over council meetings so that its business can be carried out efficiently and effectively;
- To provide leadership to the council;
- To provide information and recommendations to the council with respect to the role of council to ensure administrative, accountability and transparency policies are in place;
- To represent the municipality at official functions; and
- To carry out the duties of the head of council under this or any other Act.

3. Budget Allocation and Administration

3.1 Budget Allocation

Professional Development and Discretionary Expenses (PD&DE) Budget for Members of Council

Members of Council are provided with a PD&DE Budget with which to run their offices. The amount will be set annually during the budget deliberations. Expenses include items such as: office supplies, phones, phone bills, per diems, travel by Members of Council to conferences, Board or committee meetings of municipal organizations or similar events in accordance with relevant, approved policies and procedures. Salaries and benefits are not included in this budget account. The budget for the Elected Officials is overseen by Clerk Services.

Half or full day per diem is an allowance provided to cover the cost of lost wages/cost of living while undertaking municipal business. It is the individual member's responsibility to submit the Per Diem Requisition Form, attached as Appendix A to the Administrative Assistant. Clerk Services will submit a quarterly per diem requisition form on behalf of Council for all additional Council and Standing Committee meetings that are required in addition to the regular meeting schedule. If a member's PD&DE budget is overspent as a result of the extra Standing Committee or Council, the additional budget will be allocated from the corporate administration budget. Rates are set as follows:

- \$70.00 half day rate
- \$140.00 full day rate (4 hours +)

Members of Council cannot exceed their annual PD&DE Budget. Any over-expenditure is the personal responsibility of the Member and to be paid personally by the Member. There is no carry-over of deficits or surpluses from one year to the next. This is particularly important in an election year since sufficient funds must remain for the newly elected representatives.

Where it appears that a Member's PD&DE Budget may be overspent, the Clerk will advise the Member in writing as soon as a risk is identified and, in conjunction with the Treasurer, work towards resolving the matter with the Member. In extenuating circumstances, the Mayor and

CAO shall have the authority to permit an over expenditure of the PD&DE account with the amount to be allocated from an appropriate account up to 15%, above that limit requires Council approval.

In the event of an extenuating circumstance where Council has authorized the participation or an expense to be incurred by a Council member(s) for a specific purpose that a separate budget account be created such that it will not impact on the individual members PD&DE Account.

3.2 Spending Guidelines and Accounting Procedures

Members' claims for expenses must follow basic accounting and audit principles and the following guidelines:

- Expenses must relate to the business of the Town of Collingwood; Members cannot claim expenses of a personal nature;
- Expenses must be consistent with what is permitted in Eligible Expenses Guideline, attached as Appendix B;
- No expense shall create a conflict of interest, or the appearance of such a conflict, that may arise through the purchase of goods or services;
- Members must incur the expenses. Expenses incurred by third parties cannot be claimed;
- Members' budgets shall not be used to provide a personal benefit to specific individual citizens or businesses (i.e. payment of tax penalties, parking tickets, sponsorship of a personal nature, sports teams, sponsorships, school awards, etc.);
- Members must provide proper documentation, including detailed original receipts and a breakdown of taxes, 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 GST Registration Number if applicable. The Town of Collingwood is exempted from GST. GST paid to vendors will not be included in the amount charged to the Member's PD&DE Budget;
- Any tangible and intellectual assets purchased through the use of the PD&DE are the property of the Town, not the Member. Original receipts are required;
- Expenses must be charged to the year in which they occurred. Expenses cannot be carried forward to different years;
- Members who charge for goods against the current year must have received the goods and/or services from the vendor before December 31 of that year;
- Original receipts must be submitted within 90 days of purchase and no later than the final date for processing payments within a budget year as determined by the Finance Department;
- To ensure financial integrity, Members of Councils and Clerk Services designate must sign off on disbursements/reimbursements directly payable to Members of Council;

- Where a Member of Council is requesting reimbursement for an expense, proof of payment must also be submitted.

4. Public Disclosure

In the spirit of accountability and transparency, the individual expenses for Members of Town Council will be publicly disclosed on the Town's website on a quarterly basis or earlier if practical. The reports may be broken down into a series of categories for ease of reference. The Clerk will have discretion as may be needed to modify the appearance of the template while maintaining the principles of transparency and accountability. Clerk Services will ensure members are reporting sufficient details on their expense claims and will maintain the ability to provide greater detail or clarify items for reporting purposes if needed in consultation with the member.

An annual release of each Member of Council's final budget figures will also be disclosed. Redactions for administrative purposes may be necessary regarding personal information and security.

Further, and in accordance with the legislated requirements of the *Municipal Act, 2001*, a Statement of Remuneration, Benefits and Expenses Paid to Council Members and Council Appointees, and Board members, will be reported to Council each year.

Conditions and Requirements for Public Disclosure

Hospitality offered by Members

- Identify business purpose and date for the meeting expense;
- Original itemized receipt indicating items consumed and total cost;
- Full name of all participants attending meeting must be provided, as well as their affiliation if they are representing an organization or business. The names of individuals receiving hospitality are not confidential. (may not necessarily be published)
- Members are not required to list the names of attendees for community events of a social, protocol or ceremonial nature or events involving large groups (over 10 people), school events or similar events where no Town business is transacted or the names of any minors receiving hospitality.

Special Events attended by Members

- Exact name, date and location of event must be provided;
- The name of any individual who attended with the Member must be provided; and
- Detailed receipts and invoices of any expenses incurred.

Travel

- Identify where the meeting was held, the duration, and the purpose; and

- Members who undertake Town-funded travel must provide verbal update or a brief written submission regarding the conference, workshop, training session, etc. attended, at/for the appropriate Standing Committee.

5. Restrictions on Expenses

- See Eligible Expenses Guideline – Appendix B
- No expense shall create a conflict of interest, or the appearance of such a conflict, that may arise through the purchase of goods or services including from a family member;
- Alcohol/cannabis is not a permitted expense;
- Members shall not use their PD&DE Budget to provide contributions, donations or sponsorship to any individual, business or organization (i.e. sports teams, school awards, etc), unless it forms a portion of the admission, registration or event fee.
- PD&DE budget shall not be used to cover the expense of an immediate relative, friend or associate;
- Personal expenses (i.e. clothing, etc.) are not eligible expenses; and
- Gifts for Members' staff or other employees of the Town, its agencies, boards, commissions and special purpose bodies are not eligible expenses.
- Attendance for out of province or country travel requires the Mayor and CAO's prior authorization, which will not be unreasonably withheld.

5.1 Interpretation and Exemptions

The Treasurer and/or Clerk and Members of Council may consult with the Accountability Officer and/or Integrity Commissioner for guidance with respect to individual Council expenses or any interpretation on the application of this policy based on accounting, and ethical principles.

Where the Treasurer and the Accountability Officer or Integrity Commissioner have been consulted and a determination has been made that expense is appropriate, an exemption may be granted in writing.

6. Election Year Budget Restrictions

In a municipal election year, and in relation to a municipal by-election, certain restrictions are placed on Member's Office Budgets and the allowable expenses that can be incurred. A member shall be restricted from using not more than 11/12th of their PD&DE Budget in an election year. Further restrictions are set out in the *Use of Corporate Resources and Election Campaign Policy*.

7. Use of Clerk Services Support Staff

Council may use the services of the Administrative Assistant, Clerk Services to assist with bookings, registrations, accommodations, travel, etc. in accordance with the Standard

Operating Procedure, attached as Appendix C (as may be amended from time to time as deemed expedient by the CAO and/or Clerk). All cancellations shall be the responsibility of the Council Member.



Per Diem Requisition Form

Member: _____

Nature of municipal business: _____

Date Per Diem requested for: _____

- Half Day \$70
- Full Day \$140 (4 hours +)

**Please check whether the request is for a half or full day per diem*

Signature of Council Member

Date

Please submit form to the Administrative Assistant, Clerk Services for processing.

Appendix B

Expense Guideline

Air Travel – Economy class fare only. Air fare receipts 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.

Charges for Toll Roads – Toll charges for highways (such as Hwy #407) shall be reimbursed.

Communication material – Includes newsletters, advertisements, website, etc. Care should be taken to ensure that the mailing/distribution is restricted within the municipal boundaries.

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.

Office Expenses – Includes business cards, printer paper, printer cartridges, stationery, etc.

Parking / Public Transit Costs / Valet Parking – those who incur parking expenses or costs for local transit while on Town business will be reimbursed. Where possible parking fees should be supported by submitting appropriate documentation. Valet Parking is not eligible for reimbursement, unless it is less than alternative parking rates.

Private Vehicles – May be used for Town related business purposes and users will be compensated at the Town established rate.

Rail – train receipts must be included with travel claim.

Rental vehicles – Will be permitted only in circumstances where shuttle bus service to the conference location is not provided. Collision damage coverage must be secured.

Spousal expenses – Spousal Expenses are not allowed. Any additional fees as a result of spouse or significant other attending a conference shall be paid by the member.

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 Expenses – includes long distance charges and costs associated with cellular phones / smart phones. Only costs associated with Town related business will be reimbursed. Home internet shall not be reimbursed.

Extended Stays or Upgrades

Individuals may choose to extend their stay or choose an upgrade shall do so at their own expense.

Appendix C

Standard Operating Procedure – Bookings, Registrations & Reservations

Date: March 16, 2020

Department: Clerk Services

Ref. Policy CL2020-01

Purpose

To establish rules and procedures with respect to the booking of conferences, seminars, workshops, and overnight accommodations for Council Members.

The purpose of this policy is to provide clear and consistent rules regarding the role of Clerk Services in the registration of conferences, conventions, seminars and overnight accommodations for Council members.

This policy will ensure accountability, transparency and best practices related to the registration of Council Members who are to attend meetings either within the Town limits or beyond including the procedure and requirements in order to book overnight accommodations, conference registrations and the reimbursements of expenses incurred.

1. APPLICATION

This policy applies to all elected Council Members of the Town of Collingwood, including the Mayor and Deputy Mayor and Councillor(s).

2. PROCEDURES

2.1 Professional Development Attendance

Funding for members of Council to attend conferences and workshops is included in each annual budget. Conference arrangements and reimbursement are coordinated through Clerk Services.

Attendees must inform Administrative Assistant, Clerks Services in writing, indicating their request to attend a conference/workshop. The attendee must provide details of the registration (e.g., full conference package, half day, dietary restrictions, add-on activities etc.) Failure to provide registration details in full will result in delayed registration, which could result in additional fees.

2.2 Accommodation

Any overnight accommodation associated with Professional Development Attendance requests must be communicated to the Administrative Assistant, Clerks Services, in writing as far in advance as possible to take advantage of early booking discounts and government rates.

Attendees must inform the Administrative Assistant, Clerks Services, of the duration of their stay (check-in date and check-out date, hotel preference, alternate hotel, parking requirements, room type etc.) in writing along with any other requests regarding overnight arrangements.

Accommodations will be booked at hotels with reasonable rates, with some research to be done to determine fair rates by Council Members, with the exception where the travel is in conjunction with a conference and rooms are set aside for such purpose at the conference location.

Council members are expected to book accommodations no more than (1) night before or after the meeting, conference or function. Accommodations that fall outside of this timeline will be the responsibility of the Attendee.

2.3 Payment Procedure – Conferences & Accommodation:

Clerk Services will coordinate all requests for conference registration and overnight accommodations within one (1) week of receiving a written request.

A Town Credit Card will be used to secure overnight accommodations, via a credit card pre-authorization form used to hold a reservation. If possible, the reservation will be paid in full at the time of booking. Upon check-in the Council Member may be required to provide a valid credit card to the venue for possible incidentals incurred during a stay. A Town credit-card will not be provided for this purpose. All personal charges to the hotel room must be paid for prior to departure by the Council Member.

When it is not possible to pay for an accommodation in full at the time of booking, Council Member will be responsible to provide their own credit card upon check-in to pay for their reservation and any incidentals should they occur. Reimbursement for this expenses will be provided with receipt and/or proof of purchase.

All Accommodations and Conference Registrations for Council members will be paid through the Town's Council Members PD&DE Account.

Clerk Services will forward all registration and accommodation information to the respective Council member for their use and record. It is the responsibility of each Council member to retain this information for their use.

It is the responsibility of the Council Member to pay for expenses that are not included in the registration or accommodation fee by their own means and submit all eligible expenses to the Administrative Assistant, Clerks Services for reimbursement.

In the event where a receipt is lost, accidentally destroyed or unobtainable, a personal declaration may replace the receipt, provided from the Council Member to the Administrative Assistant, Clerk Services. This claim may or may not be approved based upon the explanation and type of expense involved.

The business reason for each expense must be submitted with all expense claims and a detailed itemized receipt for all expenses is required.

2.5 Cancellations and Missed Events:

The Town is not responsible for the reimbursement of all or any portion of fees paid for professional development attendance personally incurred by a member of Council that is missed or cancelled.

All cancellation fees and any additional charges incurred will be paid via the Council Members Professional Development & Discretionary Expenses Account, and will be noted as such on the public disclosure should the Town not be able to receive a refund for the cancellation.

In the event of a cancellation of a conference registration or overnight accommodation, it is each member's responsibility to manage their own cancellation as soon as possible, in order to obtain all possible refunds for expenses incurred to date.

TOWN OF COLLINGWOOD-EXPENSE REPORT - RBT

Name: _____ Department: _____

Purpose of Expense: _____

Date From: _____ To: _____

Office use Only

Date:	G/L Account Number	Expense Description	Amount Before Tax	HST	Tip	Total	01-000-0001- 13700		01-000-0001- 13750		Net Cost
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
				0.00		0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			Less Advance:								
			Balance (to) from corp.			0.00					

Certified Correct by Employee/Member of Council: _____

Approved by Authorized Official: _____

****EXPENSES ARE CERTIFIED AS BEING IN ACCORDANCE WITH TOWN POLICIES AND INCURRED IN THE CONDUCT OF TOWN BUSINESS****



TOWN OF COLLINGWOOD

MILEAGE CLAIM - RBT

Name: _____

Department: _____

FOR OFFICE USE ONLY

Date	G/L Account Number	Description	KM	TOTAL	01 000 0001 13700	01 000 0001 13750	
				0.58			
TOTALS							

Date: _____

Certified Correct by Employee / Member of Council:

Approved by Authorized Official / Supervisor:

SEE ATTACHED
Signature

Signature