

Council Expense Reimbursement

Department:	Finance and Accounting	Policy Number:	F09-2010-11
Section:	Finance	Effective Date:	January 1, 2010
Subject:	Council Expense Reimbursement	Revised Date:	May 28, 2018, January 6, 2026
Authority:	By-Law 2010-30; By-Law 2018-041, By-law 2026-005		

Purpose:

This policy is being established for the purpose of outlining a policy for allowable expenses while on Municipal business and ~~to set~~ setting a system for the submission of expense claims for reimbursement. For the purpose of this policy Councillor shall mean Mayor, Deputy/Mayor or Councillor.

Definitions:

Air Travel – Economy class fare only. Airfare 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.

Charges for Toll Roads (Highway 407) – Toll charges for Highway 407 travel will be reimbursed for business trips

Council Expenses - include the costs associated with attending events on behalf of the Municipal, hosting guests, communication materials and travel related expenses.

Event - Includes an organized annual general meeting, conference, congress, convention, exposition, forum, program, session, summit, workshop, or similar engagement, targeted to a municipal government audience.

Educational Program - An educational program or course offered through a university, college, municipal government organization, municipal association, or other third party which offers a certificate or other proof of completion, and covers topics targeted to a municipal government audience.

Hotel Accommodations – Will be covered on the basis of standard room accommodation only at the government rate where available. Any additional expenses incurred for spousal accommodation will be the responsibility of the individual Member of Council.

Member – An elected official at the Municipality of Brockton, including the Mayor and all Councillors.

Parking / Public Transit Costs - Those who incur parking expenses or costs for a local bus or subway while on Municipal business will be reimbursed by submitting appropriate documentation/receipt.

Private Vehicles - May be used for Municipal related business purposes and users will be compensated at the prevailing rates established by the Municipality of Brockton. 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 airfare 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 when the use is more feasible than mileage for use of a private vehicle and 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.

Submission of Expense Claims:

~~Claims for expense reimbursement must be submitted on a monthly basis. All claims must be submitted on the appropriate forms supplied by the Treasury Department and must be signed by the Claimant and the Chief Financial Officer as indicated on the Claim Form.~~

~~Receipts where required must be attached.~~

Reimbursement claims for expenses incurred directly by members must follow basic accounting and audit principles:

- a. Expenses must be directly incurred. Expenses incurred by third parties cannot be expensed.
- b. Expenses must be consistent with what is permitted in this Policy.
- c. Proper documentation must be provided for all expenses, including original detailed receipts, invoices or bills.
- d. Invoices, bills, and receipts must include a description of the goods purchased or services rendered, the cost, taxes and HST registration number, if applicable.
- e. Any funds remaining unspent at the end of the year cannot be carried over into future years.

- f. Expenses must be submitted for reimbursement within 30 calendar days of incurring the expense.
- g. Expenses will not be reimbursed if the total amount to be reimbursed is less than \$15. Expenses totaling under \$15 can be accumulated and submitted once per year.

Eligible Expenses

Members may expense costs associated with the following activities, if those activities are associated with their statutory role as elected officials:

- Transportation
- Accommodation
- Event and educational program registration
- Meals and incidentals

Ineligible Expenses

The following activities may not be expensed or reimbursed:

- Alcohol purchased
- Claims for loss of personal effects
- Companion registration fees and expenses
- Entertainment
- Gifts and hospitality
- Medical and hospital treatments
- Personal effects (luggage, clothing, magazines, etc.)
- Personal membership
- Personal services (shoeshines, valet, spa treatments, hair styling, etc.)
- Personal vehicle costs (maintenance, repair costs, towing fees, car washes, etc.)
- Entertainment Cost, such as movies or cable/satellite television fees charged by hotels or airlines
- Sporting events
- Side trips including stopover charges and additional accommodation costs for personal or private reasons
- Sightseeing tours
- Traffic and parking fines

Meal Allowance:

~~Councillors attending conferences or meetings on behalf of the Municipality are allowed to submit claims for meal reimbursement to the maximum as established from time to time by Municipal Council. Claims are allowed for the meal and the appropriate gratuity. Claims are not allowed for alcoholic beverages. Claims for reimbursement must be accompanied by the appropriate receipt (with the exception of the gratuity).~~

~~Meals are expensed or reimbursed at actual costs, in accordance with daily maximum, upon submission of appropriate receipts.~~

~~Elected officials will be reimbursed for meal expenses up to a daily maximum, including the appropriate gratuity, as established by the County each year.~~

~~Claims are not allowed for alcoholic beverages. Claims for reimbursement must be accompanied by the appropriate receipt.~~

Accommodations and Parking:

~~Councillors will be reimbursed for accommodation and parking expenses incurred while attending Conferences, Conventions and Meetings on behalf of the Municipality. Receipts must accompany the claim submission.~~

~~Councillors will be reimbursed for accommodation and parking if an overnight stay is required, while attending Conferences and Conventions on behalf of the Municipality. Reimbursement will be at a rate in accordance with the standard room rates charged for the function, or the hotel's rate for the conference block of rooms, whichever is less.~~

Mileage:

Mileage will be paid at the rate established by the County each year and in the most economical manner.

Councillors will be paid **mileage in accordance with the Brockton Mileage Policy**, while attending meetings, Conferences and Conventions, outside of the Municipality of Brockton on behalf of the Municipality as sanctioned by Council.