



POLICY C-AD24

Council Expenses

Prepared By: Legislative and Administrative Services

Council Approval Date:

Effective Date:

Council Resolution No.: Not Numbered

References: N/A

Previous Revision Date: September 27, 2011

Function: Personnel

LAS Endorsement: _____

PURPOSE

The purpose of this policy is to provide guidelines for the reimbursement of expenses incurred by members of council in the performance of their duties.

POLICY STATEMENT

Parkland County shall reimburse business expenses incurred by members of council in the performance of their duties. Where business expenses are incurred by members of council, it is expected that logic and good business sense prevail.

DEFINITIONS

1. "Business Expenses" shall include travel expenses (such as kilometers travelled, airfare, bus fares, taxi services, accommodation, meals, parking), memberships and registrations.

SCOPE

This policy applies to members of council.

RESPONSIBILITIES

The implementation of this policy is the responsibility of the Mayor, Deputy Mayor and Council. The monitoring and evaluating of this policy is the responsibility of Council, with administrative assistance from Legislative and Administrative Services.

STANDARDS**1. Expense Statements**

- a. Members of council requesting reimbursement for business expenses shall complete and sign the required expense form as provided by Legislative and Administrative Services.
- b. For members of council other than the Mayor, authorization for reimbursement of expenses shall be provided by the Mayor. If the Mayor is absent and the expense statement must be approved, then the Deputy Mayor may authorize (sign) the expense statement.
- c. For the Mayor, authorization of expenses shall be provided by the Deputy Mayor. If the Deputy Mayor is absent and the expense statement must be approved, then the council member who last served as Deputy Mayor may authorize (sign) the Mayor's expense statement.

- d. Where expenses are reimbursed to a council member from a committee or board to which the Council member is appointed, such expenses will not be reimbursed by Parkland County.
- e. Where a member of council has incurred expenses beyond what is outlined in policy, or a conflict arises, the matter shall be referred to Council for resolution.
- f. Authorized expense statements are forwarded to the Finance Department for processing.

2. Travel Expenses

Mileage and Airfare

- a. Kilometers travelled will be reimbursed at the per kilometer rate prescribed annually by the Canada Revenue Agency under Section 7306 of the Income Tax Regulations, as specified in Schedule "A" of this policy. Rates for mileage will be reviewed and adjusted annually by the Manager of Legislative and Administrative Services to reflect current trends in costs, and indicated in Schedule "A".
- b. For members of council, kilometers travelled is calculated from his/her residence.
- c. For members of council, kilometers travelled to and from the County office will be reimbursed, and such kilometers are taxable as per Revenue Canada regulations.
- d. Where business travel is required, the most direct, economical and logical mode of travel shall be utilized.
- e. Where it may be more economical for a member of council to lengthen his/her stay in order to benefit from reduced air fares, the member of council, by mutual consent with the Mayor or, in his absence, the Deputy Mayor, may do so and may claim the additional expenses and per diem upon approval.
- f. Where a member of council chooses to use a mode of transportation other than that prescribed above, reimbursement shall be as though the mode of transportation prescribed above were used.
- g. A member of council may select a route or mode of transportation to combine personal activities with County business, but reimbursement for travel expenses shall be paid on the basis of the expenses that would have been incurred had the trip been made using the prescribed mode.
- h. Air travel shall not exceed regular economy class rates.
- i. Travel outside Canada shall be reimbursed in Canadian currency plus the applicable exchange rate.

Accommodation

- j. The County will pay accommodation costs (standard hotel room), including applicable taxes, upon invoice from the hotel, or upon submission of the original, detailed hotel receipt verifying costs when paid directly by the individual.
- k. Alternatively, if a Council member chooses to overnight at a friend or relative's home instead of a hotel, a cheque for \$40 may be issued to the friend or relative, upon request by the Council member and approved by the Mayor, to be coded to the Council member's travel and subsistence account.

Meals

- l. The County will reimburse for meals where the council member has actually incurred an expense, including meals paid for others if deemed to be appropriate. Meals will be reimbursed for the actual amount spent upon submission of the applicable original receipts or, if receipts are not

submitted, meals will be reimbursed at the rates specified in Schedule "A" of this policy. Meal rates will be reviewed and adjusted annually by the Manager of Legislative and Administrative Services to reflect current trends in costs, and indicated in Schedule "A".

Miscellaneous Expenses (Telephone, Parking, etc.)

- m. Where expenses are incurred for taxi or parking services while on approved County business, reimbursement may be claimed in accordance with this policy (original receipts must be submitted when possible).
- m. A member of council may not claim costs incurred for telephone expenses (with the exception of telephone calls made from hotels).

3. Registration Fees

- a. Registration fees for attendance at conferences, conventions, training sessions, seminars, workshops, or other similar functions shall be paid by the County.

4. Exclusions

- a. Parkland County will not pay for spousal or guest expenses associated with council activities. This includes travel, accommodation, registrations, meals, tickets to events, and other similar expenses. Members of council may claim for spousal or guest meal expenses in circumstances where it is expected that they be accompanied by their spouse or guest.
- b. In the event that a member of council attends an event that is hosted by a provincial or federal political party (such as a provincial fund-raising function), the member of council shall only be paid for expenses that are deemed to not be political contributions. Such expenses shall be reimbursed as a meal expense only, up to a maximum of \$25, pursuant to the Elections Finances and Contributions Disclosure Act Section 23(3)(a). This provision does not apply to mileage expenses.

SCHEDULE A

Rates are effective January 1 of the year indicated.

Kilometer Rates

Automobile Allowance Rates (set annually) by the Canada Revenue Agency:

<u>Year</u>	<u>Rate</u>
2012	\$0.53/km for first 5,000 km; \$0.47/km for each additional km over 5,000 km

Meal Rates

Breakfast	\$12.00
Lunch	\$15.00
Supper	<u>\$25.00</u>
Total	<u>\$52.00</u>

Note: Schedule A is reviewed and updated by Legislative and Administrative Services (LAS) on an annual basis under the authority of Policy C-AD24 Sections 2(a) and 2(k). CAO approval or a Council resolution is not required to approve these annual updates.

LAS Endorsement _____