



## **Guidelines for Expenses for Members of Council**

Table of Contents

Corporate Expenses - Resources Available to Council..... 3  
    Office Space, Equipment, and Operations..... 3  
    Advice from the Integrity Commissioner ..... 4  
Event Tickets..... 4  
    Town Organized Event Tickets ..... 4  
    Community Event Tickets ..... 5  
Administrative Expenditures ..... 5  
    Council Portraits ..... 5  
    Books and Subscriptions ..... 6  
    Office Supplies, Business Cards/Signs..... 6  
    Town Attire ..... 6  
Training, Seminars, and Conferences ..... 7  
Communications, Advertising, and Constituency Meetings..... 8  
Mobile Phone Expenses..... 9  
Computer Hardware, Software and Accessories..... 10  
Business Meetings and Hospitality..... 11

<b>CORPORATE EXPENSES:</b>	
<b>Resources Available to Council – Items in this category are resources provided and paid for directly by the Town in order to facilitate the necessary conditions for Members to exercise their duties and are not considered to be expenses and will not be reported as such.</b>	
<b>Office Space, Equipment, and Operations</b>	
Office Space	<ul style="list-style-type: none"> <li>Office space for the Mayor and shared office space for Members of Council in the Mayor and Councillors' Office.</li> </ul>
Office Supplies	<ul style="list-style-type: none"> <li>General office supplies for use by the Mayor and Councillors' Office that are not intended for the exclusive use of a particular Member.</li> </ul>
Office Furniture	<ul style="list-style-type: none"> <li>Office furniture for use at Town Hall.</li> </ul>
Mobile Phone and Portable Computing Device	<ul style="list-style-type: none"> <li>Members of Council will be issued one Corporate Mobile phone and one Corporate Computing Device at the start of each term which may be replaced during the term based on the Town's standard replacement schedule to protect Town networks from obsolete/insecure devices.</li> <li>In an Election Year and at the end of each Council Term, Members of Council will have the option to purchase their mobile phone and/or portable computing device, at values based on the greater of: <ul style="list-style-type: none"> <li>(a) any outstanding hardware balance owed to the mobile phone carrier; or</li> <li>(b) the unamortized value, calculated based on Revenue Canada's Capital Cost Allowance (Class 10) rates, for campaign use or personal use in accordance with this Policy.</li> </ul> </li> <li>Any Member who resigns, is disqualified, not re-elected or dismissed from Office shall have the option of transferring ownership of Town issued computing device(s) and/or mobile phone, eligible software and accessories as a taxable benefit, calculated as outlined above, at that time.</li> <li>Mobile Phone and Portable Computing Device will be installed with Corporate Software and Applications, such as the electronic agenda management application and the Microsoft Teams messaging and virtual meeting platform</li> <li>Only Corporate Software and Applications installed by the Town will be supported by Town Technology and Innovation Services (TIS) staff</li> </ul>
Council Courier	<ul style="list-style-type: none"> <li>Courier service is provided to Member's home address as scheduled by the Office of the Town Clerk.</li> </ul>
Staffing	<ul style="list-style-type: none"> <li>Administrative support for Members is provided through the</li> </ul>

	Mayor and Councillors' Office at a level that is in accordance with the annual operating budget and staffing resources allocated on that basis.
Corporate Training	<ul style="list-style-type: none"> <li>Corporate Training, including municipal conflict of interest and Council Orientation/education sessions, made available to all Members of Council and co-ordinated by the Chief Administrative Officer's or Town Clerk's office.</li> </ul>
Corporate Subscriptions	<ul style="list-style-type: none"> <li>Subscriptions made available to all Members of Council where the Town pays a set fee (e.g., based on population) and there are no incremental costs to add Members of Council</li> </ul>
<b>Advice from the Integrity Commissioner</b>	
Corporate Expenses	<ul style="list-style-type: none"> <li>Advice to a Member respecting their obligations under a procedure, rule or policy of the Town, governing the ethical behaviour of Members, including the Council Code of Conduct.</li> <li>Advice to a Member respecting their obligations under the Municipal Conflict of Interest Act.</li> </ul>
Ineligible Expenses	<ul style="list-style-type: none"> <li>Advice is not available from the Integrity Commissioner if it pertains to a matter that is already being investigated by the Commissioner, is under review by a court, or is about an issue for which a formal complaint has been received.</li> </ul>
Conditions	<ul style="list-style-type: none"> <li>Expenses associated with advice from the Integrity Commissioner to a Member shall be incurred corporately and not through a Member's expense allowance.</li> <li>The total aggregated cost for advice provided by the Integrity Commissioner to Members shall be reported within the Integrity Commissioner's Annual Report.</li> </ul>

<b>Event Tickets</b>	
<b>Town Organized Event Tickets</b>	
Eligible Expenses	<ul style="list-style-type: none"> <li>A ticket for a Member and one ticket for the Member's spouse or guest which shall be recorded as an expense based on the face value of the ticket.</li> </ul>
Ineligible Expenses	<ul style="list-style-type: none"> <li>Additional tickets other than those for the Member and their spouse or guest.</li> </ul>
Conditions	<ul style="list-style-type: none"> <li>Tickets must be purchased through the Mayor and Councillors' Office.</li> </ul>

<b>Community Event Tickets</b>	
Eligible Expenses	<ul style="list-style-type: none"> <li>• A ticket for a Member and one ticket for the Member's spouse or guest to attend a charitable or fund-raising event organized by a charitable/non-profit organization where funds raised will support services provided to the residents of Whitby and/or the Region of Durham.</li> </ul>
Ineligible Expenses	<ul style="list-style-type: none"> <li>• Additional tickets other than those for the Member and their spouse or guest.</li> <li>• Raffle tickets, silent auction costs, and event tickets where each ticket holder is guaranteed a prize or gift other than token gifts, such as a souvenir or memento or a commemorative gift that is given in recognition of attending the event. For clarity, event tickets where all tickets are entered into a draw where the number of gifts/prizes is less than the total number of tickets entered into the draw are Eligible Expenses.</li> </ul>
Conditions	<ul style="list-style-type: none"> <li>• Members should provide a copy of the event notice/flyer/e-mail/correspondence with information on the purpose of the event and event organizer.</li> <li>• Events where there are no formal notices, flyers, or advertisements are readily available (such as dinner tickets in support of Legions) will be reviewed based on whether it is common knowledge that such an event was held by the reputable organizer in support of the community.</li> <li>• Proof of ticket payment directly to the organization hosting the event when seeking reimbursement.</li> <li>•</li> </ul>

<b>Administrative Expenditures</b>	
<b>Council Portraits</b>	
Eligible Expenses	<ul style="list-style-type: none"> <li>• Resitting for a Member's portrait if the Member is not satisfied with the original portrait.</li> </ul>
Ineligible Expenses	<ul style="list-style-type: none"> <li>• Portraits that do not use the photography services procured and approved by the Town for all Members.</li> </ul>
Conditions	<ul style="list-style-type: none"> <li>• Council portraits are generally taken once per Council term, but may be retaken to accommodate a new Member during the Council term, with the cost for such sittings being borne by the Town as a corporate expense.</li> <li>• Members may use their Council portrait for communications and duties related to their role as a Member of Council; however, in accordance with the Use of Corporate Resources for Election Purposes Policy G 070, Members are prohibited</li> </ul>

	from using their Council portrait for Campaigning or inclusion on Campaign Materials.
<b>Books and Subscriptions</b>	
Eligible Expenses	<ul style="list-style-type: none"> <li>Books, magazines, newspapers and periodicals (physical or electronic) that are related to the business of the Town or municipalities in general, or support Members in serving as elected officials.</li> </ul>
Ineligible Expenses	<ul style="list-style-type: none"> <li>Books, magazines, newspapers and periodicals that have no demonstrated relation to municipal affairs, the Town, or to the role of Members as elected officials. Examples of ineligible books and subscriptions may include lifestyle or entertainment magazines such as sports, cooking, fashion, celebrity, and travel.</li> </ul>
Conditions	<ul style="list-style-type: none"> <li>Title of the publication should be included on the invoice.</li> <li>Members shall identify the business purpose for the book, magazine, newspaper and/or periodical when the business reason is not evident.</li> <li>Delivery address should be Town Hall or the Member's home address. For electronic subscriptions, the Members Corporate email address should be used.</li> <li>Members shall provide an original subscription invoice or renewal notice indicating delivery address of publication.</li> </ul>
<b>Office Supplies, Business Cards/Signs</b>	
Eligible Expenses	<ul style="list-style-type: none"> <li>Letterhead, signs, and business cards where design and content is in accordance with the Town's standards for accessibility and branding.</li> <li>General office supplies such as pens, paper clips, envelopes and notepads, if ordered for a Member's exclusive use and ordered through the Mayor and Councillors' Office.</li> </ul>
Ineligible Expenses	<ul style="list-style-type: none"> <li>Stationary and office supplies for personal use or campaign use</li> </ul>
Conditions	<ul style="list-style-type: none"> <li>Where procurement practices or procedures are in place, or when a preferred vendor has been identified, Members shall where applicable conform to such general practices when purchasing office supplies.</li> </ul>
<b>Town Attire</b>	
Complimentary	<ul style="list-style-type: none"> <li>Clothing widely distributed to a group for the purpose of attending or organizing a Town event (i.e., staff, volunteers, Members of Council) shall not be recorded as an expense against the Member.</li> </ul>
Eligible Expenses	<ul style="list-style-type: none"> <li>Up to two pieces of Town logoed or branded clothing per calendar year for use by the Member at official functions or</li> </ul>

	events.
Ineligible Expenses	<ul style="list-style-type: none"> <li>• Additional clothing beyond the two pieces per calendar year.</li> </ul>
Conditions	<ul style="list-style-type: none"> <li>• Clothing will be provided through the promotional attire inventory held by the Town, or ordered based on pre-defined catalogue of available garments sourced by the Town through a preferred supplier without incurring additional setup and/or design fees.</li> </ul>

<b>Training, Seminars, and Conferences</b>	
Eligible Expenses	<ul style="list-style-type: none"> <li>• Registration cost.</li> <li>• Transportation (air, train or bus) to/from the training, conference, or seminar and ground transportation (car rental, taxi or transit) when there.</li> <li>• Mileage at the Canada Revenue Agency rate for mileage if the training, conference, or seminar, is outside of the Town of Whitby limits.</li> <li>• Parking.</li> <li>• Hotel at a single or double occupancy room rate.</li> <li>• Per diem for meals starting in 2022 are as follows: <ul style="list-style-type: none"> <li>- Breakfast - \$16.52</li> <li>- Lunch - \$27.55</li> <li>- Dinner - \$38.58</li> <li>- Per diem rates for meals shall be increased annually at the rate of inflation, as established by Statistics Canada</li> </ul> </li> <li>• Supplementary medical insurance for out of country travel.</li> <li>• Individual training for Members (e.g., media relations, leadership training, etc.)</li> <li>• Costs paid in advance to take advantage of early booking discounts. It is incumbent upon the Member of Council to reimburse the Town should the booking be cancelled and a refund was provided directly to the Member of Council</li> </ul>
Ineligible Expenses	<ul style="list-style-type: none"> <li>• Personal or spousal expenses.</li> <li>• Sightseeing expenses.</li> <li>• Mileage within the Town of Whitby.</li> </ul>
Conditions	<ul style="list-style-type: none"> <li>• A portion of expenses can be shared with a municipal, local or regional body to which the member is also appointed or elected.</li> <li>• Mileage is claimed in addition to any vehicle allowance provided through the Council Remuneration By-law or as otherwise approved by Council. Highway tolls may be claimed in addition to the per kilometer Canada Revenue Agency rate.</li> <li>• An original hotel invoice itemizing room costs and other incidentals must be submitted. Where a Member has requested a room above the double occupancy rate, the Town shall only</li> </ul>

	<p>reimburse the portion of costs associated with the advertised double occupancy rate (i.e. where a Member requests a suite to accommodate their accompanying family, the cost difference between the suite rate and the advertised double occupancy room rate shall be the responsibility of the Member).</p> <ul style="list-style-type: none"> <li>• No receipts are required to claim a per diem for meals. The meal per diem may only be claimed when a meal is not provided as part of the seminar or conference package or registration.</li> <li>• A Member of Council shall reimburse the Town for any discounts or refunds received, including refund of early booking costs, for which the Member of Council has received eligible business expense reimbursement for.</li> </ul>
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<b>Communications, Advertising, and Constituency Meetings</b>	
Eligible Expenses	<ul style="list-style-type: none"> <li>• Design, production and mailing of constituent newsletters, neighbourhood letters, and cooperative letters.</li> <li>• Creation and maintenance of a constituent website and social media accounts.</li> <li>• Advertising through print media, radio or television stations that have general circulation, listeners or viewership in the Town for the purpose of supplementing advertising by the Town to promote specific programs or events.</li> <li>• Meeting rooms to conduct constituency meetings.</li> <li>• Pay-per-use or subscription application/software costs related to conducting virtual/hybrid constituency meetings. Note: Microsoft Teams is the standard Town-issued and supported software for messaging and virtual meetings. Town TIS staff cannot provide technical support for third-party applications, including other virtual meeting platforms.</li> <li>• The catering of light snacks and refreshments, venue set-up fees, and additional cleaning charges for constituency meetings.</li> <li>• Costs may be shared between Members of Council.</li> </ul>
Ineligible Expenses	<ul style="list-style-type: none"> <li>• Advertising or communications, regardless of the media, that promotes organizations, political parties and candidates or is partisan in nature.</li> <li>• Advertising or communications found to be in violation of the Council Code of Conduct as determined by an Integrity Commissioner appointed by Council.</li> <li>• Advertising or communications that criticize Members of Council or the decisions of Council.</li> </ul>
Conditions	<ul style="list-style-type: none"> <li>• A newsletter shall not be mailed or otherwise distributed beyond</li> </ul>

	<p>the boundaries of the constituency of a Member except where postal codes cross beyond such boundaries.</p> <ul style="list-style-type: none"> <li>• Members shall provide a copy of the communication or advertisement as an attachment to the expense submission.</li> <li>• Members should identify the business purpose of the advertisement or communication or show that it promotes specific Town programs or events.</li> <li>• Use of the Town logo or branding shall be approved by the Corporate Communications Division.</li> <li>• Town Staff and internal resources shall not be used to assist the Member with preparing and/or distributing advertising or communications.</li> <li>• Election Period Restrictions outlined in Council Expense Policy are applicable. Specifically, in an Election Year, expenses within this category are not reimbursable/not eligible expenses from the first day prescribed for the filing of nominations in accordance with the Municipal Elections Act and ending when the new Council takes office.</li> </ul>
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<b>Mobile Phone Expenses</b>	
Eligible Expenses – Corporate Devices and Phone Plans	<ul style="list-style-type: none"> <li>• Peripherals such as additional chargers or carrying cases.</li> <li>• Mobile phone plan to meet the Member’s communication needs, including data.</li> <li>• Roaming charges, where not incurred for personal use, or add-on travel plans.</li> <li>• Replacement Corporate Phones and Corporate Portable Computing Devices outside of the Town’s Standard Replacement Schedule subject to the Conditions in this section.</li> </ul>
Corporate Expense - Corporate Devices	<ul style="list-style-type: none"> <li>• A mobile phone in accordance with a predetermined list of mobile phone options made available through the Town’s selected supplier.</li> </ul>
Ineligible Expenses – Corporate Devices and Phone Plans	<ul style="list-style-type: none"> <li>• Pay-per use calls.</li> <li>• Personal usage that incurs additional fees.</li> <li>• Charges related to the use of personal phones.</li> <li>• Campaign or election related usage.</li> </ul>
Conditions – Corporate Devices and Phone Plans	<ul style="list-style-type: none"> <li>• No replacement mobile phone shall be purchased or leased for a Member unless it is lost or stolen, or no longer operates and cannot be repaired at a reasonable cost to its initial operating specifications. The old equipment must be returned, and/or written confirmation provided that the equipment has been lost or stolen.</li> <li>• Device support is limited to the business functions for which the device is intended to be used (i.e., sending/receiving emails and</li> </ul>

	<p>use of the e-agenda app) and support will not be provided for personal use (i.e., third party apps and personal email).</p> <ul style="list-style-type: none"> <li>• The Member agrees to the application of established security protocols for mobile devices.</li> <li>• The Member agrees to follow all relevant Town-wide IT policies (including 500-050-01 Mobile Device Usage Policy).</li> <li>• Occasional or incidental personal use that does not incur additional fees is expected within reasonable limits. Members of Council are responsible for exercising good judgement regarding the reasonableness of personal use.</li> <li>• If, from the day of filing their nomination until Election Day, the Member wishes to use their corporate phone for campaign or election related purposes, the Member shall reimburse the Town for all costs associated with their corporate mobile phone for that period, and purchase the Town issued device based on the calculations outlined in the Corporate Expenses section of this Policy, as of the time of nomination.</li> <li>• If the Member is not re-elected or did not seek re-election, the Member shall have the option of paying to transfer the corporate phone number and/or plan for the Member's personal use at the end of the Council term and receive as a taxable benefit the value of the mobile phone and peripherals, (see Corporate Expenses section for the taxable benefit calculation).</li> </ul>
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<b>Computer Hardware, Software and Accessories</b>	
Corporate Expense	<ul style="list-style-type: none"> <li>• Town issued computing devices, software and accessories in accordance with a predetermined list of computing device options made available through the Town's selected supplier.</li> </ul>
Ineligible Expenses	<ul style="list-style-type: none"> <li>• Personal computing devices, hardware, software and accessories not issued through the Town's Technology and Innovation Services (TIS) Division or acquired by a Member outside of the Town's purchasing processes and procedures.</li> </ul>
Conditions	<ul style="list-style-type: none"> <li>• The Member agrees to follow all relevant Town-wide IT policies (including 500-040-01 Technology Resource Acceptable Use Policy).</li> <li>• No replacement computer hardware, software and accessories shall be purchased or leased for Member unless it is lost or stolen, or no longer operates and cannot be repaired to its initial operating specifications. The old equipment must be returned, and/or written confirmation provided that the equipment has been lost or stolen. Replacement equipment issued in the fourth year of the Council term must be returned to the Town at the end of the Council term and may not be used for</li> </ul>

	<p>campaigning or election purposes.</p> <ul style="list-style-type: none"> <li>• Configuration of devices, including software, security and ongoing patching and management will be performed by the Technology and Innovation Services (TIS) Division. Device support is limited to the Town business functions for which the device is intended to be used (i.e., sending/receiving emails and use of the e-agenda software/app) and support will not be provided for personal use (i.e., third party software/apps and personal email). TIS will continue to support devices after they are transferred to a sitting Member up to the end of the Council term.</li> <li>• Occasional or incidental personal use that does not incur additional fees is expected within reasonable limits. Members of Council are responsible for exercising good judgement regarding the reasonableness of personal use.</li> <li>• If, after the day of filing their nomination, a Member wishes to use their Town device (e.g., iPad) for campaign or election related purposes, the ownership for such Town issued computing device(s), eligible software and accessories shall be transferred from the Town to the Member. If the Member chooses to exercise this option, the Member may purchase the Town issued device based on the calculations outlined in the Corporate Expenses section of this Policy, as of the time of nomination.</li> <li>• Computing devices, software and accessories remaining in Town ownership during the Election Period (i.e., when the Member elects not to transfer ownership) shall not be used for campaigning or election related purposes.</li> <li>• Software must be eligible to be transferred from a corporate account to a private account.</li> <li>• Any Member who resigns, is disqualified, not re-elected or dismissed from Office shall have the option of transferring ownership of Town issued computing device(s), eligible software and accessories as a taxable benefit at that time (see Corporate Expenses section for the taxable benefit calculation).</li> </ul>
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<p><b>Business Meetings and Hospitality</b></p>	
<p>Eligible Expenses</p>	<ul style="list-style-type: none"> <li>• Mileage at the Canada Revenue Agency rates for mileage if the business meeting is outside of the Town of Whitby limits.</li> <li>• Food and non-alcoholic beverages when attending a business meeting for the purpose of discussing matters of official Town business.</li> <li>• Food and alcoholic beverages for Economic Development</li> </ul>

	<p>purposes or hosted events by the CAO or Treasurer.</p> <ul style="list-style-type: none"> <li>• Meeting rooms to conduct official Town business.</li> <li>• The catering of light snacks and refreshments, venue set-up fees, and additional cleaning charges for business meetings or for hospitality at municipal events (i.e., annual AMO Conference).</li> </ul>
<p>Ineligible Expense</p>	<ul style="list-style-type: none"> <li>• Business meeting expenses of a personal nature and/or social meals or events.</li> <li>• Alcohol other than as noted above.</li> <li>• Mileage within the Town of Whitby.</li> </ul>
<p>Conditions</p>	<ul style="list-style-type: none"> <li>• Aside from mileage, where the expense is for a business meeting, the full names of all participants attending the meeting, the date of the meeting and the purpose/circumstances of the meeting must be recorded and submitted.</li> <li>• Trade missions or research/study trips shall be approved by Council and associated costs shall be in accordance with those allocated by Council for that purpose. General practices regarding expenses (hotel rooms, mileage, etc.) shall be followed where applicable.</li> </ul>