The Corporation of the District of North Vancouver

CORPORATE POLICY

Title	Council Expense Policy
Section	Finance

POLICY

Expenditures incurred by members of Council when attending specified events, engaging in Municipal business, attending or representing at unspecified events, attending formal education and training or corporate functions shall be paid by the Municipality subject to certain limitations outlined in the procedures that support this policy.

All events except Engaging in Municipal Business require a member of Council to obtain approval in advance of incurring any expenditure.

Policy approved on: May 27, 2019
Policy amended on:
Procedure amended on: January 26, 2023
Procedure amended on: April 24, 2025

Event Definitions:

Specified Events – the annual convention of the Canadian Federation of Municipalities (FCM) Convention, the Union of British Columbia Municipalities (UBCM) Convention and the Lower Mainland Local Government Association (LMLGA) Annual General Meeting.

Attending specified events carries no additional obligations other than attending.

Engaging in municipal business - includes but is not limited to representing the District at local events, local meetings with citizens and businesses that may include costs incurred by a member of Council (no alcohol). Taking local educational courses or attending local conventions that do not exceed a single day.

Unspecified Events - Attending or representing the District at relevant conferences, conventions, and events that exceed a single day.

Representing - carries additional obligations such as presenting a report, receiving an award, being a keynote speaker or attending a booth.

Relevant Conferences – expand the knowledge, training and education of members of Council.

Formal Training and Education - Members of Council may enroll in or attend formal educational courses relevant to their roles in local government.

Corporate Functions - The District can host or co-host corporate functions such as economic development initiatives, hosting dignitaries from other governments, civic or other celebrations, award and recognition events and community forums. A host can be the Mayor, Acting Mayor, a member of Council in the Mayor's absence or the Chief Administrative Officer (CAO)

The procedures supporting this policy can be amended by the CAO and do not require Council approval.

FORMS BUDGETS AND ADMINISTRATION

1. **Specified Events**
   1.1. Members of Council must complete a Travel Authorization and Request for Travel Advance form well in advance of the event based on time frames set by the Corporate Officer. Due to conference registration deadlines, forms and or changes to pre-scheduled travel itineraries will not be accepted 7 days prior to an event.

   1.2. Members of Council not attending a specified event can substitute an unspecified event at no greater cost than that year's specified event.

   1.3. A Corporate Function, hosted by the District at a specified event, requires completion of a separate "Corporate Function Pre-approval Form".

   1.4. The budget is set annually on a pooled basis. In the event the budget is over subscribed, the CAO and CFO will work with Council to amend the financial plan in support of Council.

2. **Engaging in Municipal Business**
   2.1. The Mayor is limited to a maximum of $5,000 in a calendar year.

   2.2. Councillors are limited to a maximum of $2,000 each in a calendar year.

3. **Unspecified Events**
   3.1. Unspecified events are capped at $15,000 on a pool basis for all Members of Council.

4. **Formal Training and Education**
   4.1. The costs of formal training and education are capped within the same $15,000 for unspecified events.

   4.2. A sub-committee consisting of the Chair of the Finance and Audit Committee, the Chief Administrative Officer, and the Chief Financial Officer will review and approve requests in advance of enrollment and make any proportional adjustments between business and personal benefit based on course relevance.

5. Corporate Functions

5.1. Events may include entertainment and meals (including serving alcoholic beverages).

5.2. Corporate Functions are not Council Expenses under this policy but are included for completeness of information on expenditures.

5.3. Require advanced planning and a Corporate Function Pre-Approval Request form must be completed and approved in advance by the CAO to be recognized as a Corporate Function.

5.4. Expenses incurred at a Corporate Function can be covered by a cash advance or paid for by the event Host (as defined in procedures) and submitted for reimbursement on a Corporate Functions Expense Report.

5.5. The Chief Financial Officer will review Corporate Function expenditures for reasonableness and approve the reimbursement.

6. Travel Authorization and Request for Travel Advance

6.1. A Travel Authorization and Request for Travel Advance form must be completed for specified events, unspecified events and formal training and education. Requests will not be accepted 7 days prior to an event, as obtaining best value for travel may no longer be possible.

6.2. The Council Liaison/Support Officer, shall complete the form for a Councillor documenting all expenses necessarily incurred to attend the event.

6.3. The Council Liaison/Support Officer shall confirm availability of funds with Finance before approval.

6.4. The Request form will be reviewed and signed by the Corporate Officer (or Deputy) and the Councillor for concurrence.

6.5. All travel advances are evidenced on the form.

6.6. The CAO (or delegate) shall review and approve the form. The Mayor will co-sign travel outside of Canada.

6.7. Travel advances are charged to a receivable account titled “Travel Advances” and are personally due from the individual receiving the advance until such time as the advance is supported by a final accounting for the event attended through a properly approved and coded Travel Expense Report.

7. Travel Expense Reports

7.1. Each member of Council shall submit a Travel Expense Report setting out all expenses necessarily incurred to attend the event.

7.2. The Council Liaison/Support Officer, shall complete the report for a Councillor evidencing all expenses incurred while attending the event.

7.3. Supporting receipts including paid statements, invoices, credit card receipts, food bills listing items consumed and must be attached to the form.

7.4. The Travel Expense Report and supporting documentation will be submitted to the Chief Financial Officer (or delegate) within 30 calendar days of the last scheduled day of the event.

7.5. The Chief Financial Officer (or delegate) will review the Travel Expense Report with the Corporate Officer (or delegate) and authorize the reimbursements in accordance with the Policy.

7.6. Members of Council agree to pay the District for expenditures that are either not eligible or beyond the scope of the policy.

8. Expenditure Report Summaries

8.1. Expenditure Report Summaries will be provided to members of Council on a quarterly basis as of March, June and September and monthly reports will be provided for October, November and December to ensure that members of Council are aware of where their actual expenditures are in relation to their budgets and to expenditure limits set out in these procedures.

9. Settlement of Over Expenditures

9.1. Within 60 calendar days of year-end, each member of Council is required to pay back to the municipality any amount they claimed and received in excess of the prescribed Council expense limits set out in the procedures or appendices to the policy. Failing this, the amount owing is to be deducted from the Council member's remuneration on a pro rata basis.

9.2. Any amounts claimed by and paid to a member of Council in excess of defined limits and not repaid by September 30th in an election year must be paid back to the municipality by the end of the Council member's term.

10. Per Diem financial limits

10.1. Per Diem financial limits will be reviewed by the Chief Financial Officer (or designate) once every three years to reflect current market conditions.

10.2. Per Diem financial limits can be found in the appendices to this policy.

PROCEDURES

1. Travel Requirements and Eligible Expenditures

1. Registration Fees for events. Claim as receipted. Working with the Council Liason/Support Officer, , early registration discounts should be leveraged.

2. Transportation - General

2.1. Council members may choose their means of transportation. All costs must be reasonable in relation to the distance travelled and the most economical means of travel.

2.2. Receipts are required for all travel reimbursement (with the exception of kilometres driven when travel is by automobile and local travel covered by a taxable transportation allowance).

2.3. In accordance with Administrative Policy – Alcohol and Drugs – Zero Tolerance 7-2640-5, the consumption of alcohol and/or non-prescribed mood-altering substances is prohibited while operating any vehicle under this policy. In the event of an accident, any loss arising from loss of insurance coverage is at the expense of the Council member.

3. Transportation - Travel by Air

3.1. The Municipality's designated travel agent (preferred supplier) shall be used by the Council Liaison/Support Officer, for Council travel arrangements. If business and personal travel are combined the Council member may use alternatives to the designated travel agent.

3.2. Air travel should be booked on the lowest logical economy fare on the most direct route at a reasonable and convenient time for travel. Note: Air travel must be booked at a refundable rate.

3.3. Council members are expected to book their business travel far enough in advance to take advantage of discounted fares. Requests for travel, less than 7 days prior to the conference, will not be accepted. Ideally travel arrangements will be completed 30 days prior to the conference start date.

3.4. When a less expensive excursion fare cannot be obtained in advance, regular economy class is permitted. For non-stop one-way flights in excess of 5 hours business class is permitted.

3.5. Air travel is inclusive of airport improvement fees, cancellation fee, and transportation to and from the airports at both the point of departure and the destination and airport parking, if required.

3.6. In circumstances where regular economy class seating lacks the basic standard ergonomic necessities due to space or physical requirements, the municipality will pay for seating appropriate to the circumstance at the lowest available cost.

4. Travel by Own Transportation

4.1. Travel allowances cover all travel within Metro Vancouver.

4.2. Beyond Metro Vancouver reimbursement for the distance travelled shall be at the established kilometre rate in effect for the Municipality plus parking, ferry charges, highway tolls and other road related travel costs as applicable. Kilometres traveled within or across Metro Vancouver shall be deducted since it is covered by the travel allowance.

4.3. The Municipality does not insure private vehicles. If the traveller elects to use a private vehicle for business purposes, reimbursement of any additional insurance premium will be in accordance with the District Transportation Policy.

4.4. Travel by vehicle outside the Metro Vancouver area may not exceed the equivalent cost of travel by air. The Council Liaison/Support Officer, will perform a cost comparison to confirm the most affordable method to travel by automobile or airfare and include a note with the Travel Authorization and Request for Travel Advance Form.

5. Alternative Travel Modes

    5.1. For Council members who elect to travel to a destination point by a form(s) of transportation other than air or automobile, the expense reimbursement shall not exceed the lowest cost of travel by air or automobile.

    5.2. The Council Liaison/Support Officer, perform a cost comparison to confirm the most affordable method to travel by automobile or by an alternative mode and include a note with the Travel Authorization and Request for Travel Advance Form.

    5.3. Where air service is not available, the most economical alternative transportation benchmark shall be by automobile.

6. Rental Vehicles

    6.1. In larger geographic centres, where robust public transit, taxis and hotel shuttles are generally available, a member of Council is encouraged to support this social and environmentally sustainable approach.

        6.1.1. A rental vehicle is allowed at the best available compact lease rate for the date of arrival and days in attendance at the event when:

            6.1.1.1. There is business to conduct beyond the scope of the event being attended or,

            6.1.1.2. The destination airport and the location of the event are greater than 25 kilometres apart or,

            6.1.1.3. When two or more Councillors are traveling together and it is more economical than the combined cost of other reasonable ground transportation the rental of a vehicle is allowed at the mid-size lease rate for the date of arrival and days in attendance at the event.

    6.2. In smaller municipalities where there is limited public transit, taxis and hotel shuttles, vehicle rental is permitted.

    6.3. A written request evidencing the reasonableness of vehicle rental costs must be attached to the Travel Authorization and Request for Travel Advance Form.

    6.4. The Municipality does not maintain automotive vehicle rental insurance. For the protection of the traveller and the Municipality, Council members must ensure that adequate insurance (Collision and Comprehensive and $5 million third party liability insurance) is in place for all drivers either by renting the vehicle using a credit card with an insurance option, or by purchasing a policy from the rental agency. The applicable deductible must be the lowest available given the coverage described above.

    6.5. The Municipality will reimburse the traveller for the rental of the vehicle and the insurance premium cost. In the event of an accident where the traveller is responsible for the loss or damage to the rental vehicle, the Municipality will also reimburse the traveller for the applicable deductible.

7. Travel Insurance and Vaccinations

7.1. Council members are responsible for purchasing their own travel medical insurance when travelling on Municipal business by either enrolling in the Municipality's extended health care plan or by purchasing their own travel medical insurance. Council members may contact Human Resources for more information on the Municipality's extended health care plan, including plan benefits, exclusions and premiums payable.

8. Additional Expenses

8.1. When required for the purpose of travel, expenses for accommodations, meals and incidentals will be paid by the Municipality for one day immediately preceding and one day immediately following the scheduled event. See Section 10.5.1 for additional clarifications.

8.2. If to acquire less expensive airfare requires the traveller to extend the trip or travel a day earlier, the traveller may claim additional expenses for accommodations, meals and incidentals, Section 8.1 and 10.5.1, provided the additional cost is less than the airfare savings.

8.3. Passport – The Municipality will not reimburse the traveller for the cost of a passport required for travel.

9. Accommodations

9.1. Travel accommodation should be booked reasonably close to the business function / conference, within 30 days of the conference, and with a cutoff of 7 days prior to the conference.

9.2. Hotel

9.2.1. Single room hotel accommodations, as receipted, at the lowest rate available to the Municipality, subject to availability.

9.2.2. Hotel upgrade requests:

9.2.2.1. Shall be at the personal expense of a Councillor unless there are ergonomic necessities attributable to physical requirements including wheelchair accessibility.

9.2.2.2. If the Mayor determines there is a need for meeting space to be made available to all delegation members attending FCM, UBCM, LMLGA events under this policy, a single member of the delegation (Mayor, CAO, or Councillor) may upgrade their hotel room or rent a separate meeting room that can reasonably provide a meeting area . Arrangements for meeting space may be made up to one week prior to the start of the event as authorized by the Mayor in writing to the Council Liaison/Support Officer .

9.2.2.3. Hotel parking, business telephone calls, faxes, postage and other business incidentals necessarily incurred and included on the hotel bill will be paid by the Municipality.

Private Accommodation (Receipts not required)

9.2.3. Where Council members elect to arrange for private accommodation

(i.e. with friends or relatives) rather than stay at a hotel, the per diem will be in accordance with Appendix 1.

10. Meals and Incidental Expenses

10.1. The cost of meals, on-site transportation, valet services, gratuities, parking and all other incidental expenses necessarily incurred on route to and from and at the site of the event will be paid by the Municipality on the following basis.

10.2. Attendance at an Event Not Exceeding One Day

10.2.1. Receipts are required for reimbursement of meals and incidental expenses for attendance at an event not exceeding one day. Reimbursement will be in accordance with the prorated per diem allowance in Appendix 3, 'Limit with Receipts'.

10.3. Per Diem Allowance for Attendance at an Event for More than One Day

10.3.1. For events exceeding one day or for attendance at a one day event requiring overnight travel, expenses claimed will be paid by the Municipality without receipts at the per diem rates in Appendix 2.

10.3.2. Where the prorated per diem is not being claimed, expenditures for meals and incidentals supported by receipts may not exceed 110% of the total prorated per diem allowance limit in Appendix 3 and may not include alcoholic beverages.

10.3.3. For travel to Canadian northern territories and Alaska, non-continental United States and Other Countries travel per diem rates will be at the per diem rates specified in Canada Revenue Agency (CRA) directives.

See Appendix "2" and links to CRA Appendix "B" for Canadian northern territories and Alaska.

See Appendix "2" and links to CRA Appendix C – Daily Meal Rates at Locations Abroad attached to this policy. Actual receipts are required for select destinations outlined in the CRA's Appendix C and may not include alcoholic beverages.

10.4. Meals Included in Event Registration Fees

10.4.1. If meals are included in the event registration fees then the cost of those meals should be deducted from the per diem rate (if the Councillor participates in those meals) in accordance with the prorated per diem allowance in Appendix 3.

10.4.2. Special dietary requirements may negate the ability to participate in meals provided at an event. Where dietary requirements cannot be met by the event the cost of a meal can be claimed without deducting the amount of the meal included in the event. The receipt for the meal will be required.

10.5. Part Day Travel

10.5.1. On a travel day it is acceptable to claim the full per diem.

10.6. Travel Outside the District

10.6.1. Out of pocket expenditures supported by receipts will be reimbursed for travel outside the District within Metro Vancouver.

11. Shared Expenses

11.1. Allocation of Shared Expenses between or Among Attendees

11.1.1. Expenses attributable to each Councillor must be reported separately under Provincial legislation. The Travel Expense Report must itemize shared expenses for each Council member.

11.1.2. Where more than one individual benefits from an expenditure covered by this policy the expense is shared equally by all those who benefit. For example:

11.1.2.1. If there is a single registration fee to register three people then each is accountable for 1/3 of the single registration fee.

11.1.2.2. If a free registration is available by registering two people then the registration costs paid for the two will be equally apportioned to the attendees; if three, each is accountable for 1/3 of the total registration paid.

11.1.2.3. If a vehicle is rented or a taxi hired, the cost may be distributed to those directly benefiting in proportion to their direct benefit.

12. Combining Business Travel with Personal Travel

12.1. Council members wishing to combine a business trip with personal travel may do so at their own expense. The traveller will be required to pay any additional living and accommodation expenses that are not associated with the business travel.

12.2. The Municipality's portion of the airfare shall be the lesser of:

12.2.1. The actual combined fare; or

12.2.2. The cost of a direct, return flight to/from the business destination based on the lowest fare available on the date of booking.

12.3. The Council Liaison/Support Officer, will complete, for Business Travel portion of a combined trip, a Travel Authorization and Request for Travel Advance form. This budget will establish the benchmark for the maximum reimbursement by the District.

13. Spousal or Partner Travel

13.1. Spousal or partner travel will not be paid by the Municipality unless the member of Council has a visual or physical disability and requires personal assistance to travel on Municipal business. Prior approval of Council is required. The spouse or partner will be entitled to claim for the same expenses and allowances as the Council member.

13.2. The Municipality may prepay a registration fee or some other expense on behalf of a spouse or travel partner, provided that the Municipality will be fully reimbursed for this expense within 30 calendar days of the final scheduled day of the event.

14. Travel Cancellation

14.1. A member of Council who does not attend an event for which they have registered is responsible for all cost associated with that event should insufficient notice be provided to the Corporate Officer for cancellation and full refund of any monies paid out on their behalf or on behalf of their spouse or travel partner. Insufficient notice is defined as within one month of the event. In situations where medical or family emergencies occur on short notice that precludes attendance to an event such circumstances with proper documentation will be reviewed on a case-by-case basis.

15. Travel Expense Report

15.1. Each Member of Council shall submit a Travel Expense Report using the prescribed form within 30 calendar days of the last scheduled day of the event.

15.2. The Travel Expense Report will set out all funds advanced and all expenses necessarily incurred to attend the event.

15.3. The Travel Expense Report will record the name of the claimant, location of the event, the dates and number of days attended by the claimant (including travel to and from), the nature of the event, by who and when authorization was granted to attend.

15.4. The Travel Expense Report will be properly coded, dated, and signed by the claimant and approved by the Corporate Officer in the case of a Councillor, or by the Executive Assistant to the Mayor in the case of the Mayor to ensure that such a request conforms to this policy.

15.5. The approved Travel Authorization and Request for Travel Advance form along with all required receipts will be properly attached to the Travel Expense Report and forwarded to the Chief Financial Officer for review and processing.

16. Reporting

16.1. In compliance with Section 168 of the *Community Charter*, by June 30 of each year Council must have prepared Annual Report separately listing the following:

16.1.1. The total amount of remuneration paid to each member of Council for discharge of the duties of office, including any amount specified as an expense allowance;

16.1.2. The total amount of expense payments made to each member of Council as reimbursement for expenses incurred by the Council member or as an allowance that is not reported under 10.1 (i);

16.1.3. The total amount of any benefits, including insurance policies and policies for medical or dental services, provided to the Council member or the member's dependents.

16.2. This report is available for public inspection at the Municipal Hall during regular office hours until June 30th of the following year.

17. Expenditure Appeal Process

17.1. Any expenditure not set out in this policy or in excess of the limits set out in this policy for which a claimant seeks reimbursement may be appealed to the CFO who will consult with the CAO and advise the claimant.

17.2. In the event that an appeal is not successful under 17.1 the claimant may appeal to the Finance and Audit Committee of Council.

5-1600-2 – Council Expenses

Limits set by Chief Financial Officer or designate

Appendices

Appendix 1

Private Accommodation Per Diem Allowance (Receipts not required)

Within Canada	Within United States	Other Countries
(Canadian Funds) $50.00	(U.S. Funds*) $50.00	(U.S. Funds*) $50.00

Appendix 2

Per Diem Allowance (Receipts not required)

Year	Within Canadian Provinces	Within Continental United States *	Canadian Territories, Non-Continental United States, Other Countries
	(Canadian Funds)	(U.S. Funds *)	
2025	$129.30	$129.30	CRA
2026	$129.30	$129.30	Canadian Territories & Alaska * - Appendix B
2027	$129.30	$129.30	
			Non–Continental US & Other Countries* - Appendix C (see below)

Notes:

* All funds are converted to and paid in Canadian Dollars at a rate determined by Financial Services.

Appendix 3

Prorated Per Diem Allowance

Year	Meal	Limit Without Receipts	Limit with Receipts
2025 To 2027	Breakfast	$27.95	$30.75
	Lunch	$27.00	$29.70
	Dinner	$56.85	$62.54
	Incidentals	$17.50	$19.25
	Total	**$129.30**	**$142.24**

CRA Meals and Allowances – Appendix B

For Canadian northern territories and Alaska the latest rates published by the Canada Revenue Agency will be used.

Appendix B: Meals and Allowances - Canada.ca

CRA Travel Directive - Appendix C – Daily Meal Rates at Locations Abroad

For non-continental US territories and other countries the latest rates published by the Canada Revenue Agency will be used. Receipts will not be required except where the CRA indicates with an "*" on Appendix C.

In the event you plan to travel to one of these locations the Corporate Officer's Department should contact Jas Gill at local 2292 to confirm meal per diems and receipt requirements.

Travel to these locations will be reported in foreign funds and converted to Canadian funds for reimbursement purposes at the foreign exchange rate determined by Finance or as evidenced on receipts if attached to a Travel Expense Report.

Appendix C: Daily Meal Rates at Locations Abroad - Canada.ca

Notes for all meal per diems:

- Meal thresholds are expected to include tips. In the event that a tip exceeds the meal threshold, incidentals are deemed to pick up any difference.
- Travel expense claims with receipts have been capped at 110% of non-receipted amounts. There are select circumstances that may arise where per diem costs exceed CRA/ District non-receipted thresholds.