



THE CORPORATION OF THE TOWNSHIP OF TAY CORPORATE POLICY MANUAL

Policy/Program: Council Event Attendance & Expense Reimbursement	
Administrator: Legislative Services	Approved by: Council
Date Last Reviewed: March 2026	Date Last Revised: March 2026

1. Purpose/Policy Statement

The Council Event Attendance and Expense Reimbursement Policy provides guidance to Members of Council on expenditures that support them in fulfilling their statutory duties as an elected official. Funds allocated in the Township's annual budget to Council for conferences, seminars and courses is intended to provide 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.

Members of Council of the Township of Tay are committed to the discharge of their duties and as such may be required to attend seminars, workshops, conferences and events. This policy is intended to establish standards and parameters for attendance for Members of Council.

The reimbursement of expenses adheres to the following principles:

- Taxpayer dollars are used prudently and responsibly with a focus on accountability and transparency;
- Expenses for travel, meals and hospitality support Tay Township business objectives;
- Only authorized expenses incurred while undertaking Tay Township business are reimbursed.

2. Application & Scope

This Policy applies to all expenses incurred by Members of Council in the performance of their duties as elected officials.

Council Event Attendance & Expense
Reimbursement



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3. Definitions

The following definitions apply throughout this Policy:

“CAO” means the Chief Administrative Officer for the Township.

“Clerk” means the Municipal Clerk for the Township.

“Eligible Expense” means an expense that the Township will reimburse or pay directly.

“Ineligible Expense” means an expense that is not provided for in this Policy and will not be reimbursed or paid by the Township.

“Member” means a member of Council for the Township.

“Public Events” means community events, charitable and non-profit fundraisers including fundraising dinners, golf tournaments, fish fries, etc.

“Staff” means the CAO, the Senior Leadership Team, the Leadership Team, and all employees, including full-time, part-time, contract, seasonal, and student positions, employed by the Township.

“Township” means The Corporation of the Township of Tay.

“Treasurer” means the Treasurer for the Township.

4. General

4.1. Member claims for expenses must follow basic accounting and audit principles, as well as the following:

4.1.1. Expenses must relate to the business of the Township. Members cannot claim expenses of a personal nature.

4.1.2. If a guest, spouse or family member(s) accompany a Member, any additional or incremental expenses of the guest, spouses or family member(s) for travel, meals or registration are considered personal expenses and not eligible for reimbursement.

4.1.3. Expenses must be consistent with what is permitted under Eligible Expenses as outlined further below.



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- 4.1.4. No expense shall create a conflict of interest, or the appearance of such a conflict, which may arise through the purchase of goods or services.
- 4.1.5. Members must incur the expenses. Expenses incurred by third parties cannot be claimed.
- 4.1.6. With the expense claim form, 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.
- 4.1.7. In the event where a receipt is lost, accidentally destroyed or unobtainable, a personal declaration may replace the receipt, provided from the Member to the Treasurer. This claim may or may not be approved based upon the explanation and type of expense involved.
- 4.1.8. Any tangible and intellectual assets purchased using the budget are the property of the Township, not the Member. Original receipts are required.
- 4.1.9. Expenses must be charged to the year in which they occurred. Expenses cannot be carried forward to different years.
- 4.1.10. Original receipts must be submitted within 30 days of purchase and no later than the final date for processing payments within a budget year as determined by the Treasurer.
- 4.1.11. To ensure financial integrity, the Treasurer and/or CAO or their designate must sign off on disbursements/reimbursements directly payable to Members.
- 4.1.12. Council is provided with a budget to assist in fulfilling their elected role. The amounts for these budgets are set annually as part of the Township Operating Budget. Expenses include such items as:
 - Memberships and dues
 - Conferences
 - Seminars and courses



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- Meals and travel by Members on Township business
 - Special invitation – Mayor’s
- 4.1.13. Council as a whole cannot exceed their annual budget for these types of expenses. There is no carry-over of deficits or surpluses from one year to the next. The Treasurer, in conjunction with the CAO, will update Council on what funds are remaining in the various expense accounts if a request has come in from a Member to attend a new event, conference or seminar that is not normally budgeted for.
- 4.1.14. Any expenses that either exceed the allowable amount(s) or are not eligible under this policy will be referred back to the Member filing the expense. The Member may then choose to remove the specific expense(s) from the expense report and resubmit the expense report, or refer the specific expense(s) to Council for consideration of approval.

5. Seminars & Courses

5.1. The Township shall reimburse the following eligible expenses related to seminars & courses (up to a maximum of 2 per Member, per fiscal year, in accordance with the approved Operating Budget, unless otherwise authorized by Council):

5.1.1. Registration fee.

5.1.2. Transportation costs to and from, excluding travel within North Simcoe (Tay, Tiny, Midland and Penetanguishene). Transportation costs include a mileage reimbursement based on actual distance travelled, or reasonable costs for taxis, subway, parking, etc.

Members will give consideration to alternate modes of transportation (i.e. airfare, train) with the reimbursement based on the least cost method (including all transportation costs). Receipts for meter parking and other incidental items where receipts are not reasonably available shall be detailed on the expense form, and authorized for payment without receipt.

5.1.3. Reimbursement for meals are authorized enroute to, from and while in attendance when not provided for in the Council Event Attendance & Expense Reimbursement



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seminar/course package, and must be supported by original receipts.

- 5.1.4. Accommodation expenses at the standard room rate, when available, when travel and an early start the next day is required.
- 5.1.5. For meals where gratuities are customary, reimbursement of expenses for gratuities at a reasonable rate are authorized.

6. Public Events

- 6.1. Members are occasionally requested to make public presentations outside of Council meetings or attend public events as representatives of the Township.
- 6.2. Attendance at public events and purchase of tickets shall be to the maximum of the annual budget.

7. Conferences

- 7.1. Approval for participation in conferences is subject to provisions of the approved annual budget.
- 7.2. Each member is permitted to attend one conference per year. Members are encouraged to attend different conferences over the course of their term to increase their knowledge of municipal affairs.
- 7.3. Should a member wish to attend a conference in another Province, approval to attend shall be obtained from Council.
- 7.4. The Township shall reimburse the following costs related to conference attendance:
 - 7.4.1. Registration fee.
 - 7.4.2. Transportation costs to, from and while in attendance. Transportation costs include a mileage reimbursement based on actual distance travelled, or reasonable costs for taxis, subway, parking, etc.



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Members will give consideration to alternate modes of transportation (i.e. airfare, train) with the reimbursement based on the least cost method (including all transportation costs). Receipts for meter parking and other incidental items where receipts are not reasonably available shall be detailed on the expense form, and authorized for payment without receipt.

- 7.4.3. Reimbursement for meals are authorized enroute to, from and while in attendance when not provided for in the conference package, and must be supported by original receipts.
- 7.4.4. Accommodation expenses at the standard room rate, where available.
- 7.4.5. For meals where gratuities are customary, reimbursement of expenses for gratuities at a reasonable rate are authorized.
- 7.4.6. A monetary advance may be authorized by the CAO for allowable costs associated with the conference. In the event the Member does not attend all or a portion of the function after an advance has been issued, the Member is responsible to reimburse the Township for the entire (or related portion thereof) advance received.
- 7.4.7. A per diem of \$102.93 per day (2026 rate) shall be paid when a Member is attending a conference.

This amount will be adjusted annually at the same rate as the cost of living adjustment for Staff.

- The per diem rate will only apply when conference attendance exceeds one day and overnight accommodations are required.
- The per diem rate will not apply on travel days to or from the conference unless the conference is attended on the same day as the travel day.

- 7.4.8. Any Member attending a conference may be required by Council to submit either a verbal or written report concerning the topics, or specific topic, addressed at the conference.



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8. Ineligible Expenses

- 8.1. The Township shall not reimburse the following:
 - 8.1.1. Any purchases for personal use or entertainment;
 - 8.1.2. Expenses unrelated to Township business;
 - 8.1.3. Expenses incurred by a third party, for example expenses paid or requested by a group or individual other than an Elected Official;
 - 8.1.4. Alcohol, cannabis products or lottery ticket expenses;
 - 8.1.5. Election related expenses (*In a municipal election year, and in relation to a municipal by-election, certain restrictions are placed on Council's budget and the allowable expenses that can be incurred. These restrictions are set out in the Use of Corporate Resources Policy for Municipal Elections.);
 - 8.1.6. Accommodation upgrades or extensions related to travel expenses on Township business, unless otherwise authorized;
 - 8.1.7. Additional or incremental expenses of any guests, spouses or family member(s) for travel, meals or registration.
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9. Interpretation and Exemptions

- 9.1. The Treasurer and/or Clerk and Members may consult with the 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.
 - 9.2. Where the Treasurer and/or Clerk and the Integrity Commissioner have been consulted and a determination has been made that the expense is appropriate, an exemption may be granted in writing.
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10. Amendments & Circulation

The Township reserves its rights to create, amend, alter, vary and/or revoke all policies at its sole discretion and without notice. This policy will be:



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- Distributed to applicable employees within 30 calendar days of implementation/fundamental changes to the policy;
- Distributed to new, applicable employees within 30 calendar days of the employee commencing employment with the Township;
- Knowingly available to applicable employees with Township computer access always via an electronic repository; and
- Reviewed by Human Resources and approved, as applicable, to ensure compliance with legislation and to ensure that it continues to meet the needs of the Township.

11. Approval Authority

By signing below, the official representative validates that the policy has been approved by the appropriate Approval Authority (Council, Chief Administrative Officer).

Approval Authority Official Representative:	Council	Report #: CS-2026-018
Signature:	<i>TED WALKER</i>	
Date Signed:	March 25, 2026	

12. Revision Record

Rev.	Description of Revision	Admin	Effective	Circulation Date
1	Updates		2026-03-25	2026-03-31
0	Initial Release		2021-01-27	