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# Municipal Act Procedures Manual

**Filing Instruction #17**  
**Issue Date: April 2022**

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*Update your Record of Manual Amendments log (located at Intro.3.1) by recording the Filing Instruction number, the issue date of the amendment, the initials of the person updating the log, and the date your Procedures Manual is updated.*

*For future reference, retain this Filing Instruction immediately behind the Record of Manual Amendments log.*

| UPDATED Manual Sections                      | Remove pages   | Insert pages  |
|--|----------------|---------------|
| Intro.1 – Purpose and Organization           | Intro.1.1      | Intro.1.1     |
| Intro.3 – Record of Manual Amendments        | Intro.3.1      | Intro.3.1     |
| 3.1 – General Municipal Elections            | 3.1.1          | 3.1.1         |
| 3.5 – Compensation Reimbursement of Expenses | 3.5.1 - 3.5.11 | 3.5.1 – 3.5.5 |
| 6.2 – Municipal Audits                       | 6.2.1 – 6.2.8  | 6.2.1 – 6.2.9 |
| 6.3 – Approval of Deficits Transfers         | 6.3.1 – 6.3.3  | 6.3.1 – 6.3.6 |
| OM.2 – Board of Revision                     | OM.2.1         | OM.2.1        |

### *Description of Amendments:*

- 3.5**            *Compensation Reimbursement of Expenses* – updated to reflect changes to the Canada Income Tax Act and the Public Sector Compensation Disclosure Act.
- 6.2**            *Municipal Audits* – updated to reflect submission of auditor appointments on Manitoba Municipalities Online, reflect changes to meet the Public Sector Accounting Standards financial reporting requirements, and update suggested criteria for evaluation of audit proposals.
- 6.3**            *Approval of Deficits Transfers* – updated to provide additional clarity regarding the requirements and processes for requesting approval of deficits and transfers, and to provide sample scenarios applying the formula under Regulation 49/97.

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|----------------------|---------|-------------------------------|
| <b>Other Updates</b> | Intro.1 | Updated email address         |
|                      | Intro.3 | Updated record of amendments  |
|                      | 3.1     | Updated election dates        |
|                      | OM.2    | Updated phone and fax numbers |