



Council Policy Manual

WEST WIMMERA SHIRE COUNCIL

| COUNCIL POLICY | | | | | | | |
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| COUNCIL EXPENSES POLICY | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Policy No:</td> <td></td> </tr> <tr> <td>Adopted by Council:</td> <td>20 May 2020</td> </tr> <tr> <td>Next review date:</td> <td>May 2021</td> </tr> </table> | Policy No: | | Adopted by Council: | 20 May 2020 | Next review date: | May 2021 |
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| Adopted by Council: | 20 May 2020 | | | | | | |
| Next review date: | May 2021 | | | | | | |
| Senior Manager: | Director Corporate & Community Services | | | | | | |
| Responsible Officer: | Director Corporate & Community Services | | | | | | |
| Functional Area: | Governance | | | | | | |
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| Introduction & Background | <p>During the course of undertaking their responsibilities as representatives of Council, Councillors and/or Committee Members will from time to time incur out of pocket expenses. To ensure equitable participation by all Councillors these incurred out of pocket expenses where appropriate should be reimbursed to Councillors and/or Committee Members by Council.</p> | | | | | | |
| Purpose & Objectives | <p>To provide guidance and policy on the reimbursement of out of pocket expenses Councillors and Members of Council committees to ensure that they are not financially or otherwise disadvantaged in undertaking their official Council duties.</p> <p>The payment and/or reimbursement of expenses must only be for the actual cost of legitimate business use and not for time and effort spent in performing these duties.</p> | | | | | | |
| Definitions | | | | | | | |
| Policy Details | | | | | | | |
| 1. | <p>Scope</p> <p>Section 41 of the <i>Local Government Act 2020</i> provides for the reimbursement of necessary out of pocket expenses incurred while performing duties as a Councillor or delegated committee member.</p> <p>The policy adopted by Council under this section must:</p> <ol style="list-style-type: none"> a) specify procedures to be followed in applying for reimbursement and in reimbursing expenses; and b) comply with any requirements prescribed by the regulations in relation to the reimbursement of expenses; and | | | | | | |



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| | <p>c) provide for the reimbursement of childcare costs where such childcare is reasonably required for a Councillor or delegated committee member to perform their role; and</p> <p>d) have particular regard to a expenses incurred by a Councillor who is a carer within the meaning of section 4 of the <i>Carers Recognition Act 2012</i>.</p> <p>Recognising the leadership role of the Office of Mayor, the policy also provides for some additional resources and facilities specific to that office.</p> <p>The basic test that will be applied to determine whether or not an expense is lawfully incurred, is whether the expenditure is necessary because it is supplemental or incidental to or consequent on the exercise of Council functions.</p> |
| 2. | <p>Accountability – Council Plan Objective / Strategy</p> <p>The aims or objectives of the policy are aligned with Council’s Council Plan objectives and strategies.</p> |
| 3. | <p>Accountability – Legislation / Standards</p> <ul style="list-style-type: none"> • Local Government Act 2020 • Local Government (General) Regulations 2020 • Carers Recognition Act 2012 |
| 4. | <p>Accountability – Responsibilities</p> <p>The Director Corporate and Community Services is responsible for the development and management of this policy.</p> |
| 5. | <p>Accountability – Review</p> <p>The policy is to be reviewed after each general election of the Council with suggested revisions to be submitted to the Council for consideration and adoption. Operational amendments may be made as required between review periods in accordance with Council’s/CEO’s approval.</p> |
| 6. | <p>Accountability – Communication / Implementation</p> <p>a) The policy will be communicated to Councillors and relevant staff. The policy is referred to in the Councillor Induction and Development Program.</p> <p>b) The policy will be published on Council’s website and a copy will be available for inspection at the Council’s Registered Office.</p> |
| 7. | <p>Accountability – Charter of Human Rights Compliance</p> |



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| | <p>It is considered that this policy does not impact on any human rights identified in the <i>Charter of Human Rights & Responsibilities Act 2006</i>.</p> |
| <p>8.</p> | <p>Submitting an Expense Reimbursement Claim</p> <p>A claim for reimbursement of expenses must be submitted on the appropriate form 'Councillor Travel / Expenses Allowance Form'.</p> <p>Appropriate evidence of expenditure must be attached for all expense claims.</p> <p>It is noted that for a Councillor or Committee Member to be eligible for reimbursement then the expense must be incurred as part of official Council business.</p> <p>Official Council business is where Council has authorised the activity that gave rise to the expense. If a Councillor or Committee member incurs an expense due to activities of their own undertaking they are not eligible to be reimbursed for that expense. (For example, if a Councillor or Committee Member attends a meeting or event where they are not the designated Council representative, they shall not be entitled to reimbursement of expenses arising from attending that meeting or event).</p> |
| <p>9.</p> | <p>Approval of an Expense Reimbursement Claim</p> <p>All expense reimbursement claims submitted are to be approved by the Chief Executive Officer.</p> <p>All expense claims are to be supported by relevant appropriate evidence of expenditure. This may take the form of:</p> <ul style="list-style-type: none"> • Receipts in the case of direct expenses • Evidence of attendance at Council activities in the case of travel (i.e km car travel) reimbursement claims – this may take the form of: <ul style="list-style-type: none"> ○ Councillor diary to evidence meetings ○ Minutes of meetings ○ Registration paperwork for attendance at conferences ○ Statutory Declaration of attendance • Statutory Declaration of the incurring of expenses <p>All expense claimed must be incurred in the undertaking of Council business. Council business refers to only those events, meetings or activities attended as a formal agreed representative of Council. If a Councillor or committee member attends an event, meeting or activity in a private capacity or not as a formal representative of Council then they are not eligible for reimbursement of any expenses or travel incurred.</p> <p>The Chief Executive Officer has the right at his/her discretion to request further evidence to support any expense reimbursement claim that is submitted.</p> |



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| 10. | <p>Eligible Expenses:</p> <p>Any expense, other than those declared ineligible, that are reasonably incurred in undertaking of official Council business are eligible for reimbursement. These may include, but are not limited to, the following:</p> <ul style="list-style-type: none"> • Travel expenditure to attend meetings/events, including <ul style="list-style-type: none"> ○ Per kilometre car reimbursement for the use of private vehicle, with reference to the Australian Taxation Office deductible rates ○ Taxi fare ○ Train fare ○ Air fare <p>Travel expenses may only be approved where all alternative methods of Council provided travel (i.e pool cars, etc) are unavailable.</p> <p>Air travel must be pre-approved by the Mayor and Chief Executive Officer.</p> <ul style="list-style-type: none"> • Accommodation costs, up to the reasonable accommodation rates limits published by the Australian Taxation Office • Meal costs, up to the reasonable meal limits published by the Australian Taxation Office • Conference registration. All efforts should be made for Council to directly pay these costs on behalf of the Councillor/Committee member • Childcare costs as a direct result of requiring childcare due to attendance to Council business • Costs incurred as a result of providing care to a dependent where the Councillor or Committee member is a carer in a care relationship within the meaning of section 4 of the <i>Carers Recognition Act 2012</i> which arise from the attendance to Council business by the carer. This may include costs around transporting or caring for assistance animals and mobility aids where these are impacted by Council business. • Other incidental costs incurred in carrying on Council business. Examples of this may include: <ul style="list-style-type: none"> ○ Minor information technology costs such as printer ink or toner, or copier paper, but only to the extent that such items are used for approved Council business ○ Any reasonable repairs required to Council equipment that cannot be reasonably pre or post-paid by Council. |
| 11. | <p>Ineligible Expenses</p> <p>The following expenses shall be ineligible for reimbursement:</p> |



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| | <ul style="list-style-type: none"> • The purchase of alcohol (except where incidental to consuming a meal) • Tickets to entertainment (i.e cinema, theatre, concert, etc) or sporting events (except where they form part of an approved conference package) • Any expenditure incurred which can reasonably be judged to be of a personal nature • Any expenditure incurred which in the opinion of the Mayor and Chief Executive Officer has no reasonable nexus to the undertaking of Council business • Any expenditure incurred where the Councillor or Committee Member was not acting or attending as an official representative of Council. • Any expenditure incurred which arises from activities that are illegal under any law of the State of Victoria and/or Commonwealth of Australia. |
| 12. | <p>Reporting of Expenses</p> <p>All expense claims which are approved and reimbursed shall be detailed in a report to the next meeting of the Audit Risk Committee, as per s.40(2) of the <i>Local Government Act 2020</i>.</p> <p>A summary of all expenses reimbursed during a financial year shall be provided in Council's Annual Report for that financial year, listed by Councillor, in accordance with the requirements of the regulations.</p> |
| 13. | <p>Addendums:</p> <p>The Reasonable Accommodation and Reasonable Meal Reimbursement Rates as determined by Australian Taxation Office shall define the maximum reimbursement rates under this Policy for meals and accommodation.</p> <p>Reference shall be made to the most recent of these determinations for use in the Policy.</p> |

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| Policy Adopted: | Council Meeting 20/05/20 | Minute Book Page [number] | RecFind E20/000100 |
| Policy Reviewed: | Council Meeting [date] | Minute Book Page [number] | RecFind [number] |
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