



Council Policy

Council Expenses Policy

Department/Unit	Communications, Governance & Risk	First Implemented	September 2020	Review Date	June 2028
Origin	Coordinator Communications, Governance & Risk	Reviewed	May 2024	Version	2
Authorising Officer	Endorsement by Council	Effective From	25 June 2024	TRIM Reference	E513/3

Purpose/Objective

This policy supports Councillors, Council staff and members of delegated committees to perform their role, as defined under the *Local Government Act 2020*, by ensuring that expenses reasonably incurred in the performance of their role are reimbursed.

This policy also provides guidance on:

- ▶ Entitlements;
- ▶ Process for reimbursement, and
- ▶ Reporting requirements.

The policy is intended to ensure that Councillors, Council staff and members of delegated committees are supported to perform their duties without disadvantage and outlines the resources, facilities, support, and reimbursement available to Councillors to enable them to fulfil their responsibilities as elected members of the community.

Policy Statement

This policy is a requirement of s41(1) of the *Local Government Act 2020*. It seeks to ensure that the reimbursement of expenses is in accordance with the Act and meets the Act's principles of public transparency; achieving the best outcomes for the municipal community and ensuring the ongoing financial viability of the Council.

For a claim to be eligible for reimbursement, evidence of the expense and payment must be provided in the form of:

- ▶ a receipt for payment; or
- ▶ for expenses of \$82.50 incl GST and over, a tax invoice.

Claims will not be reimbursed for the purchase / payment of:

- ▶ gratuities/tips;
- ▶ alcohol;
- ▶ entertainment; or
- ▶ any other expenses not directly related to a Councillor or member of delegated committees roles and responsibilities.

In accordance with the *Local Government (Planning and Reporting) Regulations 2014*, details of expenses incurred by the Mayor and Councillors of Mansfield Shire will be made public in Council's Annual Report of Operations.

1. Councillor Allowance

Mayor, Deputy Mayor and Councillor allowances will be paid in accordance with s39 of the Local Government Act 2020. A superannuation guarantee contribution is payable in addition to the allowance. Councillor allowances are taxable.

2. Out of Pocket Expenses

Councillors, Council staff and members of Delegated Committees are entitled, under s40 of the Act, to reimbursement of expenses reasonably incurred in the performance of their duties that:

- ▶ are bona fide expenses;
- ▶ have been reasonably incurred in the performance of the role of Councillors, Council staff or as a member of a delegated committee; and
- ▶ are reasonable necessary for the Councillors, Council staff and member of delegated committee to perform their role.

2.1 Travel Expenses (Within Victoria)

A Council vehicle will be made available for travel purposes if the fleet is not already fully utilised on the required dates and times.

Carpooling should be facilitated where more than one Council member is attending the same event/meeting.

If travel includes the use of public transport or taxis, expenses will be reimbursed for the cost of such transport on the provision of a receipt for proof of travel.

2.2 Private Vehicle Use

Councillors and members of delegated committees using their private vehicle to travel for Council related business, will be reimbursed petrol/depreciation allowance at the State Government Public Service standard.

For Council staff, the use of private cars is discouraged and will not be approved unless a Council vehicle is not available. Prior approval of a manager is required and the employee will be reimbursed at the rates outlined in the Mansfield Shire Council Enterprise Agreement.

To be reimbursed for use of private vehicles, claimants must provide adequate details of:

- ▶ The purpose of the trip,
- ▶ Date and location,
- ▶ Kilometres travelled,
- ▶ Where appropriate, receipts for tolls, parking and petrol, and
- ▶ Claims to be made on the official claim form.

2.3 Interstate or International Travel

In accordance with clause 98 of the Local Government Planning and Reporting Regulations 2014, details of all interstate and overseas travel must be provided to the Governance and Risk Officer to be recorded in Council's Register of Interstate and Overseas Travel which is available for public inspection.

In the instance of approved interstate or overseas travel:

- ▶ A Council vehicle will be made available for trips to NSW, the ACT or SA (if the individual prefers); or
- ▶ Flights will be arranged at the cost of Council.
- ▶ Whilst interstate, if a Council vehicle is not available, public transport will be utilised or a hire car arranged.

For Councillors, any interstate or international travel must comply with the following:

- ▶ Prior approval must be obtained from the Mayor, in discussion with the CEO.
- ▶ Travel proposals relating to the Mayor and Councillors will be the subject of a report to Council by the CEO.
- ▶ Where travel is by flight, the standard form of travel will be economy class.
- ▶ All travel and accommodation reservations should be booked and confirmed prior to departure through the Executive Assistant Mayor & CEO.

2.4 Accommodation

When overnight accommodation is approved, Council will provide accommodation to a maximum value as listed in Appendix A of this Policy.

All reasonable meal and incidental costs associated will be met by the Council.

Accommodation should be arranged to achieve the best value for Council, booking accommodation with breakfast and parking included as the preferred option.

Share accommodation, whilst not compulsory, is encouraged if mutually acceptable.

Where there are no suitable accommodation options available within the value listed in Appendix A, Council will cover the cost of the cheapest suitable accommodation.

Should claimants select to stay at accommodation that is more expensive, where suitable alternatives are available, Council will only cover costs to the value listed in Appendix A of this Policy.

2.5 Carer and dependant related expenses

Councillors and delegated committee members are entitled to claim reimbursement of carer or childcare costs where provision of care for a dependant is reasonably required for a Councillor or member of a delegated committee to perform their role. This may include expenses such as hourly fees and booking fees, if applicable.

Payment for carer or childcare services will not be made to a person who resides with the Councillor or delegated committee member; has any financial or pecuniary interest with the Councillor or delegated committee member; or has a relationship with the Councillor, delegated committee member or their partner.

2.6 Miscellaneous Travel Provisions

Parking fees incurred while conducting Council business will be reimbursed on the basis of original receipts and relevant details regarding the purpose, date and time of the meeting or function.

Claimants may seek reimbursement of costs associated with tolls or those transactions incurred as part of existing personal e-tags accounts. Claims must be accompanied by copies of receipts or accounts detailing the individual transaction.

Council will not reimburse any infringement incurred for road, traffic or parking offences, including any fines incurred as a result of the use of tollways without an E-tag or pass.

3. Training and Professional Development

Professional development expenditure should always be tested against the following criteria:

- ▶ Must be directly relevant to the individual's role at Council;
- ▶ Takes place and is able to be utilised during the individuals term of engagement with Council;
- ▶ Is in the interest of the community;
- ▶ Meets the budget determined by Council;
- ▶ Clearly offers and promotes public benefit as distinguished from private benefit.

Council will cover the cost of appropriate training and education expenses, within the parameters of the adopted Annual Budget without approval from the Chief Executive Officer or a resolution from Council.

Payment of registration fees should be made using a Council Purchasing Card or through direct invoicing from suppliers.

Payment and bookings for Councillors will be made through the Executive Assistant Mayor & CEO.

Councillors who attend paid professional development must provide a report to Council at the Council Meeting following the event/training. The report is to be provided during the agenda item 'Reports from council appointed representatives.'

3.1 Industry Peak Body Provided Professional Development for Councillors

Councillors may request to attend professional development conferences/training provided by the following industry peak bodies:

- ▶ Australian Local Government Association (ALGA);
- ▶ Australian Local Government Women's Association (ALGWA);
- ▶ Victorian State Government;
- ▶ Municipal Association of Victoria (MAV) (note includes the Australian Institute of Company Directors Program); and
- ▶ Victorian Local Governance Association (VLGA).

Council funded attendance at training/conferences provided by the specified industry peak bodies requires the Mayor and CEO approval. Councillors can apply to the Mayor and CEO either verbally or in writing.

3.2 Non Industry Peak Body Provided Professional Development for Councillors

Councillors may request to attend professional development conferences/training not provided by specified industry peak bodies. Council funded attendance at training/conferences provided by non industry peak bodies requires Council approval.

Requests must be made by in writing to the Mayor and Chief Executive Officer and must contain the following information:

- ▶ The conference/training requested to be undertaken;
- ▶ The total cost of attendance; and
- ▶ How the conference/training contributes to their role as a Councillor.

All requests received will be attached to a report presented for approval at the next Council Meeting.

4. Councillor Resources and Facilities

This section applies to the other resources, facilities and services provided to Councillors to assist them in meeting the demands and expectations while conducting Council business.

Any equipment or resources remain the property of Council and must be returned within seven days of the expiration of a Councillor's term in office, retirement or resignation. Resources include all confidential electronic or hardcopy material obtained in a person's capacity as a Councillor.

4.1 Presenter at a Conference

The Mayor and Councillors may receive invitations to speak at a conference in the capacity of a Councillor. It is the usual practice for conference organisers to pay registration fees and any travel and accommodation expenses of Councillors invited to be presenters.

Prior to agreeing to contribute as a presenter, any invitations should be referred to the Mayor, who will discuss with the CEO. Support can be provided from management in the preparation of material to assist the Councillor.

If a Councillor is paid a presentation fee by a professional conference organiser, this fee must be paid to Council. Payment to Council can be arranged by liaison with the Executive Assistant Mayor & CEO.

4.2 Name Badge and Uniform

Each Councillor will be provided with a name badge for use on Council business.

The following uniform items will be made available to Councillors on request:

- ▶ Mansfield Shire logo Polar Fleece jacket
- ▶ Mansfield Shire logo Polar Fleece vest
- ▶ Mansfield Shire logo Raincoat

The Council shall, upon request, lend Councillors protective clothing required to assist in carrying out the duties of office. This clothing is to be returned promptly upon the completion of the activity/duty for which the articles were required.

This clothing shall be limited to Occupational Health and Safety equipment, as may be held in store to meet the organisation's requirements, unless otherwise resolved by Council for the specific item(s).

4.3 Information Technology

The Mayor and all Councillors are provided with the following equipment for Council use, and the expenses related to these items is covered by Council:

- ▶ A smart mobile telephone (currently an iPhone)
- ▶ A tablet or equivalent (currently a laptop or iPad) to manage emails, receive agendas, minutes and other Council documents
- ▶ A printer, cartridges and paper (on request)

The make, model and specifications of any communications equipment, the associated contracts or plans, and the replacement of any communications equipment shall be at the discretion of the CEO or their delegate.

The above facilities remain the property of the Council and must be returned at the end of Councillor's term of office, retirement or resignation.

Whilst these items are provided for Council business use, it is recognised that for practical reasons, Councillors may undertake a reasonable number of non-Council business related activities.

Council will not reimburse home telephone expenses.

Any communication expenses that are incurred whilst undertaking travel for Council business will be reimbursed. For example, the use of internet in hotel rooms.

4.4 Email

Councillors will be provided with an email account.

4.5 Stationery and Administrative Support

Administrative support will be made available by the Executive Assistant Mayor & CEO to assist with managing the Mayoral calendar, and coordinating invitations to events and meetings that require Councillor attendance as part of their official duties as a Councillor.

Council shall, upon request, provide Councillors with standard stationery held or obtained generally for the organisation's requirements. Standard stationery may include, but not necessary be limited to, paper, business cards, writing implements, diaries, writing pad/books, envelopes. Council's letterhead stationery is not available for Councillor use.

Stationery orders are to be lodged via email with the Executive Assistant Mayor & CEO.

4.6 Councillor Room

A room is provided in the Municipal Office at 33 Highett Street Mansfield for use by Councillors in the conduct of their duties of office. Councillor in-trays are provided in the Councillors room for the delivery of hard copy documents as required from time to time.

4.7 Building Access and Parking

Each Councillor will receive 24 hour access to the Mansfield Shire Council Chambers and catering area. The Mayor will also receive 24 hour access to the Municipal office.

Mayor and Councillors will have access to use the Councillor Meeting Room (at the Mansfield Municipal Offices) during normal office hours. Councillors should enter via Reception.

4.8 Catering

Reasonable refreshments are provided during meetings of Council business.

Reasonable meals will be served during evenings of Committee, Council and other key meetings.

There is a provision of tea, coffee and biscuits in the Councillors' kitchen.

4.9 Giving of Gifts

In fulfilling their civic and ceremonial roles and responsibilities, Councillors will meet local, national and international delegates and officials.

In circumstances where the exchange of gifts between the host and visitor is considered courteous and expected as part of Council business, the gifts shall be organised and paid for by Council.

The provision of corporate gifts by Councillors shall be authorised by the Mayor in discussion with the CEO and shall be of a standard considered appropriate for the event.

4.10 Health Initiatives

Councillors will have access to a free influenza vaccination each year and the Employee Assistance Program.

4.11 Legal

Other than where prior approval has been obtained from the CEO and Mayor (or CEO and Deputy Mayor if the request is from the Mayor), or by specific Council resolution any legal expenses incurred by a Councillor shall be the responsibility of that Councillor.

4.12 Mayor's Vehicle

No Mayoral vehicle will be provided.

5. Reporting

The Chief Executive Officer shall ensure that any reporting in relation to Councillor expenses and travel required by the Act or the relevant regulations is completed.

Full details of all reimbursements made in accordance with this Policy will be provided quarterly to the Audit and Risk Committee.

In the interests of transparency and good governance, details of reimbursements to Councillors and Delegated Committee members will also be published in Council's Annual Report.

Any expense claims may be subject to Freedom of Information enquiries.

6. Procedure for Expense Reimbursement

A General Expenses Claim Form (Appendix B) is to be completed by the person requesting reimbursement and approved by the authorised person as listed below:

- ▶ Councillor and delegated committee member expense claim form are to be authorised by the Mayor.
- ▶ Mayor expense claim forms are to be authorised by the CEO.
- ▶ The Finance Manager will co-sign the authorisation for expense claims of the Mayor and the CEO.
- ▶ Council staff expense claim forms are to be authorised by their direct supervisor.

The claim will be processed as a reimbursement through Accounts Payable in the next payment run.

The relevant invoice must be attached to the form. Items over \$82.50 (GST inc.) a Tax Invoice must be obtained and attached accordingly.

Definitions

Term	Definition
The Act	the <i>Local Government Act 2020</i>
Carer	A carer is defined under s4 of the <i>Carers Recognition Act 2012</i>
CEO	Chief Executive Officer
Delegated Committee	Delegated committees are defined under s63 of the <i>Local Government Act 2020</i> .

Term	Definition
GST	Goods and Services Tax
Reasonable meal and accommodation costs	An expense for meals and accommodation will be considered reasonable where it does not exceed the relevant amounts set by the Australian Taxation Office (ATO) as adjusted from time to time (see Appendix A)
Councillor duties	Those duties performed by a Councillor as a necessary part of their role, in achieving the objectives of Council. These duties may include: <ul style="list-style-type: none"> ▶ attendance at meetings of Council and its committees; ▶ attendance at briefing sessions, workshops, civic events or functions convened by Council; ▶ attendance at conferences, workshops and training programs related to the role of Councillor, Mayor or Deputy Mayor ▶ attendance at meetings, events or functions representing Council; ▶ duties in relation to constituents concerning Council business.
Child (for the purposes of claiming childcare expenses)	A dependant child under 16 years of age.
Suitable accommodation	Refers to accommodation that is: <ul style="list-style-type: none"> ▶ Located within an easily accessible distance from the required venue ▶ Of a reasonable standard of cleanliness and safety.

Scope

This policy applies to Councillors, Council staff and members of delegated committees of Mansfield Shire Council.

Responsibilities

Councillors, Council staff and members of delegated committees of Mansfield Shire Council are responsible for adhering to and implementing this policy.

Overall responsibility for the application of this Policy is held by the Chief Executive Officer.

The most senior officer responsible for a purchase that involves other employees, such as hospitality where others are present, must be responsible and accountable for the payment of that expenditure.

Individuals claiming reimbursement are responsible for:

- ▶ obtaining approval(s) to incur expenses from an authorising officer within their approved delegations. An individual may not approve the expenditure or reimbursement of expenditure in relation to themselves.
- ▶ obtaining guidance and adhering to these guidelines on the limits and conditions that apply to any expense claimed.
- ▶ providing original tax invoices/receipts or other proof of amounts expended.
- ▶ ensuring all relevant details are recorded on the claim form.

Authorising officers are responsible for reviewing expense claims to ensure:

- ▶ appropriate evidence is attached to the claim for eligibility.
- ▶ expenditure has been incurred in accordance with this policy.
- ▶ expenditure is coded to the appropriate general ledger expense code.
- ▶ the expenditure is within the authorising officers delegation.

The Communications, Governance & Risk Department is the owner of this policy. Any reviews of this Policy must be made in consultation with the Coordinator Communications, Governance & Risk and Governance & Risk Officer.

References / Related Policies

- ▶ Local Government Act 2020
- ▶ Mansfield Shire Council Plan
- ▶ Councillor Induction Manual
- ▶ Councillor Code of Conduct
- ▶ Mansfield Shire Council Employee Code of Conduct
- ▶ Fraud Prevention and Control Policy
- ▶ Procurement Policy
- ▶ Australian Government Taxation Determination
- ▶ Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act

Gender Impact Assessment

The Council Expenses Policy has considered the Gender Equality Act 2020 in its preparation but is not relevant to its content. The Council Expenses Policy has been assessed as not requiring a Gender Impact Assessment (GIA).

The Policy is purely administrative in nature and does not benefit any one gender group over any other.

Implementation

This Policy is effective from 25 June 2024.

Review Date

This Policy is to be reviewed by June 2028.

Authorisation to Implement Policy

Signed: _____

Councillor

Witnessed: _____

Chief Executive Officer

Approval dated: 25 June 2024

Mansfield Shire Council reserves the right to review, vary or revoke this Policy at any time.

DRAFT

Appendix A – Australian Tax Office

The table below outlines Council limits for business related accommodation and meals. The payment of gratuities, the purchase of liquor or entertainment are regarded as the responsibility of the Councillor or member of delegated committee concerned.

Limits are based on ATO rates and will be updated annually to match the Tax Determination for reasonable travel and overtime meal allowance expense amounts for the relevant financial year.

Item	Limit
Accommodation (Melb) per night	\$231
Breakfast (when not supplied as part of accommodation) per day	\$34.95
Lunch per day	\$49.35
Dinner per day	\$69.20

Limits are based on ATO rates for 2023-24 (TD 2023/24 – table 2).

Appendix B – General Expenses Claim Form

This form is for use when claiming reimbursement for expenses incurred for Council related activities.

Name	
Position	
Email	
Contact No.	

Claim Details	Amount (\$)	GL Code (if known)

*Please attach receipt/s.

Additional Details (if any)

I hereby certify that this claim for payment is correct and in order and recommend payment hereof.

Name	
Signature	Date

Approved By	<i>Mayor, CEO, or direct supervisor</i>
Signature	Date

OFFICE USE ONLY		
Ledger Number	Extensions	
Total (\$)		