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| Councillor Expenses and Support Procedure |

## Purpose

The purpose of this Councillor Expenses and Support Procedure is to outline the procedures to be followed in relation to allowances, expense reimbursement, professional development expenses and support.

## Procedure

#### Allowances

##### Calculation of allowances

In relation to the payment of the allowance:

* a Councillor may elect to receive their entire allowance, part of the allowance or no allowance.
* allowances are taxable income and are paid monthly in advance.
* payment will be made by electronic funds transfer, into an account authorised in writing by the Councillor.

Councillors can choose to have some, or all of their total allowance paid into their preferred superannuation fund (including self-managed funds) as a pre-tax salary sacrifice contribution, in accordance with Australian Tax Office (ATO) Rules.

Payment to a Councillor ceasing to hold office or pending an election will be calculated based on the date on which the Councillor will cease to hold office.

Council will provide Councillors within two weeks of the end of each financial year, a breakdown of allowances and reimbursements received during the previous financial year.

Council officers are unable to provide personal financial advice. Councillors should seek independent advice in relation to personal financial, superannuation and taxation circumstances.

Allowance rates are set by the State Government through the Victorian Independent Remuneration Tribunal and are updated annually. To view current rates, visit: <https://www.vic.gov.au/allowances-mayors-deputy-mayors-and-councillors>

##### Remote area travel allowance

Councillors requesting this allowance are required to complete the Claim Form and provide:

* the number of kilometres travelled on each day.
* the purpose of the journey
* the odometer reading at the start and end of the journey.

#### Expense Reimbursement

Councillors and Delegated Committee Members are required to submit a Claim Form to the Executive Office Team for processing within 60 days of incurring the expense. All claim forms must include tax invoice/receipt for purchases or a Statutory Declaration, if the tax invoice/receipt is unavailable. The claim for assessment process is detailed in section 2.12.

Councillors are expected to use the Executive Office Team for eligible purchases including bookings and the ordering and purchasing of any goods or services. For example, all accommodation, conferences and flights are to be booked and paid for by the Executive Office Team on behalf of the Councillor.

##### Councillor Calendar

Councillors have access to two Council Calendars from their Council devices. One is applicable to the individual Councillor and the other is a shared calendar for all Councillors. The Executive Office Team has access to view both and provide diary management services.

To be eligible for reimbursement, all Eligible Council Business events must be recorded in at least one of the supplied calendars and able to be verified by the Executive Office Team.

#### Child Care / Carer Expenses

The Claim Form includes a section to claim for childcare and carer expenses. Reimbursement is subject to the following conditions:

* Each child care / carer expense claimed must be substantiated by a receipt from the caregiver showing the dates and times care was provided and accompanied by a written statement from the Councillor explaining why the care was needed on each occasion.
* Payments for child care or carer services will not be made to a person who resides or has any financial or pecuniary interest with or has a relationship with the Councillor, Delegated Committee Member or their partner.
* For the purposes of this policy, a child is defined as 15 years of age or younger.

#### Travel Expenses

##### Council Vehicles

Council vehicles can be booked via the Executive Office Team. Councillors are strongly encouraged to use Council vehicles. Councillors are required to use a Council Vehicle for trips exceeding 500km, unless an exception has been approved by the CEO.

Councillors will receive a vehicle induction at the beginning of their term to ensure understanding of the Council’s Vehicle Policy, Fuel Card Policy and Driver Safety Policy.

##### Private Vehicles

The Claim Form includes a section where Councillors can claim expenses when using their private vehicle to attend Eligible Council Business. Councillors will be reimbursed for kilometres travelled in accordance with the applicable ATO rate. Travel is measured to and from their main Murrindindi Shire residence (or Murrindindi Shire rateable property).

All travel is to be undertaken as efficiently as possible. Councillors undertaking private travel arrangements in conjunction with any travel for Eligible Council Business must ensure that all costs incurred for private purposes are clearly delineated and that appropriate records are maintained.

To claim vehicle expenses, the Claim Form must include:

* The reason for travel, which must also be recorded in a Council Calendar
* Date of travel
* Vehicle registration
* The odometer reading at start and end of travel.
* Relevant locations travelled.

Private vehicles may only be used for if they are:

* Comprehensively insured.
* Roadworthy; and
* Registered.

The owner of the vehicle should notify their insurance company that the vehicle is being used for work purposes.

Councillors may be eligible for reimbursement of their personal excess in the event of an accident in a personal car when being used for approved purposes. Councillors should contact Council’s Director Corporate and Shared Services to confirm eligibility following an incident.

##### Parking, Tolls and Other Vehicle associated expenses

Parking, tolls and other vehicle expenses may be claimed as Sundry Claims through the Claim Form. To claim these expenses, the Claim Form must include the:

* Date of travel
* Description of the Eligible Council Business
* Description of the cost (e.g. parking fee)

Reimbursement is subject to provision of tax invoice/receipt or Statutory Declaration. For road tolls, where a personal e-tag account has been used, the account statement will be sufficient evidence.

Where possible parking should be booked by the Executive Office Team in advance. If not, Councillors are required to seek out the most value for money parking option.

Councillors are encouraged to use public transport for meetings and conferences to and within the Melbourne Central Business District. Public transport fares can be claimed through the Claim Form as Sundry items and will be reimbursed upon production of receipt/ticket or a valid personal PTV account statement. Council will make available PTV Cards for Councillor use, which can be obtained through the Executive Office Team.

All public transport must be booked using economy fares. Should a Councillor wish to upgrade, the Councillor must pay the fare difference directly.

Council will not bear Fines and Infringements. Councillors will be responsible for the payment of their own fines and infringements (in a Private Vehicle or Council Vehicle).

##### Flights and Hire Car Expenses

Flight and hire car bookings must be made by the Executive Office Team. Prior approval of the Mayor and the CEO is required.

Provisions for eligibility:

* All air travel will be booked using the best price of the day, and where possible booked at least 2 weeks in advance.
* Domestic air travel of 3 hours or less must be in economy class.
* Business class is permitted for domestic trips that exceed 3 hours.
* International travel may be booked in economy, premium economy or business class (at the discretion of the Mayor and CEO)
* Should a Councillor wish to upgrade the fare difference must be paid by the Councillor directly.

#### Accommodation

Accommodation must be booked through the Executive Office Team, unless prior approval of the CEO is sought.

Accommodation will be sourced close to the venue taking into account suitability, safety and budget.

Accommodation preferences and/or requests will be accommodated where reasonable, subject to value for money.

#### Meals

Meal and non-alcoholic refreshment reimbursements can be applied for through the Claim Form. Council will not reimburse the cost of alcoholic drinks.

The [Australian Tax Office overtime meal allowance rates](https://www.ato.gov.au/individuals-and-families/income-deductions-offsets-and-records/deductions-you-can-claim/meals-entertainment-and-functions/overtime-meal-expenses) will be used as the indicator for the maximum amount considered for reimbursement. This amount is set annually by the ATO and will be communicated to Councillors. Reimbursement for meals and refreshments will only be made on the presentation of tax receipts for each transaction (refer 5.13).

#### Accompanying Partner/Guests

No additional process outside of the policy to follow.

#### Professional Development, Conference & Training Expenses

The registration, booking and payment of professional development and associated travel (including accommodation) will be undertaken by the Executive Office Team, once approved by the CEO and the Mayor.

To apply for professional development Councillors must complete the “Councillor Training and Professional Development Application form” and submit it to the Executive Office Team for approval by the Mayor and CEO. The application must include an estimate of associated expenses and a valid business reason for the request.

The registration, booking and payments associated with the professional development (including travel and accommodation) will be undertaken by the Executive Office Team.

#### Information & Communication Support

##### Equipment Provided

Equipment is provided as part of a Councillor’s induction process and all queries regarding provision or maintenance of equipment should be addressed to the Executive Office Team.

Councillors may request additional accessories or services beyond the standard allocation. The CEO will determine requests. Councillors may be required to pay the additional cost of any accessories provided.

The Manager Business Services will maintain a register of all equipment provided to Councillors for Council business. This register will be available for public inspection.

All equipment issued to a Councillor is to be returned at the conclusion of a Councillor’s term of office.

The portable computer and mobile phone (handset) will be made available for purchase at the market value price determined by the CEO at the end of the Councillors term. Should a Councillor wish to purchase an item it will be provided following receipt of payment, having been cleansed of all data and software (including the MS Office suite) and returned to original factory settings.

The phone number remains the property of Council and will not be made available for Councillors to retain for personal use at the end of their term.

##### Usage Requirements and Restrictions

Mobile phone usage is restricted to domestic calls; international calls are not to be made unless first authorised by the CEO and must directly relate to the performance of duties associated with achieving the objectives of Council and comply with the mobile phone management procedure.

All mobile phone and internet usage connected with Council property must be in accordance with Council policies and the Councillor Code of Conduct. Council may monitor all internet usage and telephone and text log data to ensure compliance.

##### Mail

When communicating with constituents Councillors are encouraged to use electronic formats where possible. If a hard copy letter is required to be sent this must be coordinated through the Executive Office Team and will be sent on the Councillor’s behalf.

#### Other Expenses

No additional process outside of the policy to follow.

#### Insurance

No additional process outside of the policy to follow.

#### Expense Claim Processing Procedure

The claim assessment process is as follows:

1. The Executive Office Team will cross match the claims with the Councillor Calendars to confirm the record of the event. If the event is not included in the Councillor Calendars, the Executive Officer Team will seek evidence that the event occurred.
2. The Manager Governance and Risk will then review the compliance assessment.
3. The claim is then processed by Accounts Payable as an invoice and submitted to the CEO for approval to pay.