

## COUNCILLOR EXPENSE REIMBURSEMENT POLICY

### INTENT

The objective of this policy is to ensure Councillors are provided with the facilities required to discharge their official Council duties and responsibilities and to set the amounts that may be expended by a Councillor when making use of those facilities.

### SCOPE

The establishment of this policy is consistent with s250 of *Local Government Regulation 2012* which requires a local government to adopt an expenses reimbursement policy. This policy ensures expense reimbursement and the provision of facilities to Councillors is undertaken in accordance with the Local Government Principles as prescribed in Section 4(2) of the *Local Government Act 2009* (Qld):

- a) *transparent and effective processes, and decision-making in the public interest; and*
- b) *sustainable development and management of assets and infrastructure, and delivery of effective services; and*
- c) *democratic representation, social inclusion and meaningful community engagement; and*
- d) *good governance of, and by, local government; and*
- e) *ethical and legal behaviour of Councillors and local government employees.*

This policy does not apply to the provision of remuneration to Councillors, nor does it cover expenses or facilities incurred by other people. This includes any party travelling or working with a Councillor.

### DEFINITIONS

TERM	DEFINITION
ATO	The Australian Tax Office.
Councillors and Mayor	For the purpose of this policy, the term Councillor refers to Cook Shire Council's elected members including the Mayor.

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<b>TERM</b>	<b>DEFINITION</b>
<b>Event</b>	A social gathering, function, meeting, workshop, organised training or other like arrangements, approved by Council and attended by a Councillor in the course of official Council business.
<b>Hospitality</b>	The provision of food, drinks and other facilities when hosting or meeting with Council stakeholders at formal and informal events.  A link between conducting official Council business and the provision of food, drinks and other facilities must be evident when claiming a reimbursement for the provision of hospitality.
<b>Meals and Incidentals</b>	Food, drinks (excluding alcohol) and small items necessary to travelling and staying in a place that is not the Councillor's primary residence, paid for directly by, and reimbursed to, the Councillor.
<b>Mileage</b>	Kilometres driven directly related to official Council business.
<b>Official Council Business</b>	Business conducted on behalf of and/or approved by Council, where a Councillor is required or elected to undertake certain tasks to satisfy legislative requirements or represent the current or future interests of the residents of the Cook Shire. Council business should result in a benefit for Council, the Cook Shire or the community.
<b>Professional Development</b>	Workshops, education, training, presentations, or other like arrangements approved by Council and attended by the Councillor.
<b>Reimbursement</b>	Payment made to a Councillor for expenses incurred in the course of official Council business as provided for under this policy.

## ***PROVISION OF FACILITIES***

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Councillors are entitled to a range of facilities for discharging their duties and responsibilities. All physical facilities provided to Councillors remain the property of Council and must be returned to Council when a Councillor's term expires.

The facilities provided to Councillors are to be used only for official Council business unless otherwise specified or prior approval has been granted by the Mayor or the Chief Executive Officer (the CEO).

### ***POLICY STATEMENT***

Cook Shire Council will provide the Mayor and Councillors with reimbursement of reasonable expenses incurred in the performance of their roles and ensure the provision of facilities to Councillors align with the following standards:

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1. Private Benefit

Facilities provided to Councillors are to be used for official Council business and must be used responsibly and appropriately.

2. Reasonable Reimbursement

Councillors should not be financially disadvantaged when carrying out their roles and should be fairly and reasonably compensated.

3. Accountability and Transparency

Council provided facilities will be reported on (as required) in the Cook Shire Council Annual Report.

4. Public and Community Expectation

Only facilities reasonably necessary for undertaking official Council business will be provided to Councillors.

### COUNCILLOR FACILITIES BY CATEGORY

The following facilities will be provided to Councillors. Capped amounts are itemised in Schedule A.

**1. Meeting Rooms, Offices and Other Spaces**

- a. Corporate meeting rooms inclusive of those set up with audio/visual equipment for remote conferencing (rooms to be booked).
- b. A shared office space that is suitable for work and informal meetings.
- c. On-site parking where available.

**2. Information and Communications Technology (ICT) Facilities**

To ensure Councillors can discharge their duties effectively, all reasonable requests for IT equipment, including internet connectivity and accessories will be met. This includes reimbursement on reasonable personal internet costs when there is an inability to connect through Council provided internet channels.

Council will maintain and renew (as is reasonable and required) all ICT equipment provided to Councillors during their term of office.

Councillors are responsible for Council owned equipment in their possession and will ensure all equipment and devices are treated with care. Where Council equipment is required to be replaced or repaired as a result of misuse, costs incurred will be treated as a debt owing to Council and must be repaid by the Councillor

**3. Administrative Facilities**

- a. Reception and mail services.
- b. Stationery, photocopying and printing where the resource/document cannot be created or accessed using software made available by Council.
- c. Personalised business cards.
- d. A branded name badge.

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- e. Reasonable administrative support.

#### 4. Uniforms, Personal Protective Equipment (PPE)

- a. Council branded uniforms as required and as appropriate.
- b. Personal Protective Equipment as required.

#### 5. Meeting Attendance

Where a Councillor lives more than one hour (or 100km) from Council’s main office, mileage will be paid for Councillors to attend the Ordinary, Special, Standing Committee or Advisory Committee meetings of Council and to attend other meetings to which a Councillor has been appointed as a representative of Council by way of resolution.

#### 6. Council and Privately Owned Vehicles

Councillors may use a Council owned vehicle for Council business where approved by the Mayor or Council’s CEO. Where a Council owned vehicle is not available, a Councillor may use a private vehicle.

If a private vehicle is used for Council business, substantiated mileage attributed to the use may be reimbursed by Council, where the reimbursement is not in excess of the amount that would have been incurred if a Council vehicle (or other Council approved transportation) had been used. A log book must be filled in for all travel undertaken in a private vehicle for official Council purposes, to be submitted with any claim for reimbursement.

Fines and/or penalties, related to travel by vehicle, incurred by a Councillor when travelling on Council business, will be the legal and financial responsibility of the Councillor.

Councillors using a Council owned vehicle will ensure the vehicle is treated with care and is returned to Council for servicing upon request. Councillors will fill in the appropriate log book for each journey and will complete the required pre-start checklists. Costs associated with the maintenance and use of the Council owned vehicle will be financed by Council.

#### 7. Travel, Accommodation, Meals and Incidentals

Councillors will be provided with or reimbursed for expenses relating to travel undertaken, within Queensland, interstate or overseas, where the Councillor is travelling on official Council business and where:

- a. The Councillor is travelling as a representative of Council; and
- b. The travel provides for attendance at an event that has been endorsed by formal resolution or approved by the Mayor or CEO; and
- c. The costs of the travel have been provided for in Council’s Annual Budget and sufficient funds to accommodate the travel remain unspent; and
- d. Expenses incurred are reasonable and represent best-value to Council.

Travel expenses provided or reimbursed by Council include:

- a. Flights, taxis, buses, trains, car hire, ferries and other modes of transportation.
- b. Parking.

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- c. Accommodation.
- d. Office spaces, meeting rooms and other spaces.
- e. Fees associated with event attendance.
- f. Meals and incidentals:
  - a. Meals and incidentals will be capped and provided for, or reimbursed by Council in accordance with the ATO's most recent, published "Reasonable Travel and Overtime Meal Allowance" determination as listed in schedule A.
  - b. Alcohol will not be reimbursed.
  - c. Where meals are provided at an event, or in the price of a travel fare, should the Councillor elect to buy a meal, rather than take advantage of the meal provided, the bought meal will not be paid for by Council nor reimbursed to the Councillor.
  - d. Amounts incurred in excess of the capped amount will be treated as a debt owing to Council and must be repaid by the Councillor.

## 8. Insurance

Councillors will be provided with insurance cover as follows:

- a. Public liability cover for amounts Council is found liable to pay by way of compensation for personal injury or damage to property (subject to scheme rules and relevant wording).
- b. Cover for injury whilst engaged in Council business.
- c. Workers compensation cover to a level substantially the same as for an employee of Council.

## 9. Professional Development

Councillors will be provided with facilities that support professional development where that professional development is:

- a. Deemed essential for the Councillor; and/or
- b. Offers a distinct and relatable benefit to the Councillor in the performance of their official duties and can be seen to result in an overall improvement in the delivery of Council's local government responsibilities to the Shire and its communities.

## 10. Hospitality

Councillors may offer hospitality to parties external to Council where appropriate and necessary to the conduct of Council business.

## REPORTING REQUIREMENTS

It is a requirement of the *Local Government Regulation 2012* that the value of all facilities and reimbursements provided to Councillors under this policy be included in the Cook Shire Council Annual Report. Amounts will be itemised in the Annual Report by Councillor and facility type.

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## **ADMINISTRATION OF FACILITY PROVISION, EXPENSES AND REIMBURSEMENT**

Requests and bookings for use of meeting rooms and vehicles, travel and accommodation, professional development and other like facilities are to be submitted by the Councillor using the appropriate forms and procedures.

All requests for facility provision or reimbursement must be approved by the Mayor or CEO as prescribed under this policy.

Requests for reimbursement must be submitted on the appropriate form, accompanied by valid tax receipts and an explanation detailing the reason for the incurred expense.

Requests for reimbursement should be submitted monthly or as soon as practicable after the expense is incurred. At end of the financial year, all receipts are to be finalised no later than mid-July to ensure Councillor reimbursements are accurately recorded in the Annual Report.

### **KEY RESPONSIBILITIES**

<b>RESPONSIBLE OFFICER</b>	<b>RESPONSIBILITY</b>
<b>Accounts Payable Officer</b>	Process claims for the provision of reimbursement as approved by the Mayor or CEO and submitted through the Executive Assistant (CEO, Mayor and Councillors) to Finance.
<b>Chief Executive Officer</b>	<ol style="list-style-type: none"> <li>1. Ensure Councillors are aware of the capped rates for reimbursed expenses.</li> <li>2. Ensure Councillors have copies of and understand the process by which claims for reimbursement are made</li> <li>3. Approve requests for facilities as provided under this policy.</li> </ol>
<b>Councillors (as defined)</b>	Ensure claims for reimbursement or payment of expenses are submitted for processing in a timely manner, are complete, substantiated where required and approved in accordance with this policy.
<b>Executive Assistant (CEO, Mayor and Councillors)</b>	<ol style="list-style-type: none"> <li>1. Arrange for the provision of facilities booked through and paid for by Council.</li> <li>2. Take receipt of and manage to completion Councillor claims for reimbursement.</li> </ol>
<b>Mayor</b>	Approve requests for facilities as provided under this policy.

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## ***AUTHORITIES, REFERENCES, LEGISLATION, GUIDELINES***

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[Local Government Act 2009](#) (Qld)

[Local Government Regulation 2012](#) (Qld)

[ATO Determination TD2019/11](#)

[Local Government Remuneration Commission Annual Report 2019](#)

Queensland [Taxation Administration Act 2001](#)

## ***IMPLEMENTATION/COMMUNICATION***

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Once adopted, this policy will be:

1. Published on Council's website;
2. Made available to all Councillors and employees through various communication channels;
3. Included in the Councillor Induction Program;
4. Referenced upon submission of requests for the provision of facilities or the reimbursement of expenses by Councillors; and
5. Provided with any form or policy used by Councillors when submitting requests for the provision of facilities or for reimbursement of expenses.

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## SCHEDULE A: CAPPED AMOUNTS BY EXPENSE/FACILITY

Amounts to be reimbursed must be substantiated and authorised by the Mayor or CEO prior to being submitted for processing by Finance. Any variation to the below capped rates is subject to prior approval by the Mayor and CEO.

<b>FACILITY / EXPENSE</b>	<b>REIMBURSEMENT &amp; CAPPED AMOUNTS</b>
<b>Administrative Facilities</b>	<ul style="list-style-type: none"> <li>- As provided by Council.</li> <li>- No Cap, No Reimbursement</li> </ul>
<b>Council and Privately Owned Vehicles</b>	<p>Council owned vehicles:</p> <ul style="list-style-type: none"> <li>- As provided or arranged by Council.</li> <li>- No Cap, No Reimbursement</li> </ul> <p>Private vehicle use on official Council business:</p> <ul style="list-style-type: none"> <li>- Reimbursed as Mileage at \$0.68 per KM.</li> <li>- Reimbursement for use of a private vehicle will not exceed the amount that would have been incurred if a Council vehicle had been used.</li> <li>- Reimbursement will be in accordance with KM travelled attributed to official Council business.</li> <li>- If a private vehicle is used in preference to the Councillor flying, the amount reimbursed will not exceed the cost of the proposed airfare including any other fare necessary for the undertaking of official Council business.</li> </ul>
<b>Hospitality</b>	<ul style="list-style-type: none"> <li>- Capped at \$500 per Annum for each Councillor.</li> <li>- Capped at \$2000 per Annum for the Mayor.</li> </ul>
<b>Information and Communications Technology (ICT) Facilities</b>	<ul style="list-style-type: none"> <li>- Laptop, accessories and software as provided by Council.</li> <li>- Phone and internet connectivity including one mobile device (or similar)*.</li> <li>- Phone and data plan supplied by Council**.</li> </ul> <p>* Where a Councillor requests to use a personal data or personal phone plan for official Council business, reimbursement</p>

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<b>FACILITY / EXPENSE</b>	<b>REIMBURSEMENT &amp; CAPPED AMOUNTS</b>
	<p><i>will be at the discretion of the Chief Executive Officer to a value no more than the amount paid by Council for its standard data or phone plans.</i></p> <p><b>**</b> <i>When a Councillor makes phone calls or uses data in excess of the amount paid by Council for its standard data or mobile phone plans, any calls made or data used not attributed to official Council business will be considered a debt owing to Council and must be repaid by the Councillor.</i></p>
<b>Insurance</b>	<ul style="list-style-type: none"> <li>- As provided or arranged by Council.</li> </ul>
<b>Meeting Attendance</b>	<ul style="list-style-type: none"> <li>- Reimbursed Mileage at \$0.68 per KM Where the Councillor lives more than one hour (or 100km) from Council's main office.</li> </ul>
<b>Meeting Rooms, Offices and Other Spaces Hired when Travelling or on an Ad Hoc Basis</b>	<ul style="list-style-type: none"> <li>- As required.</li> <li>- Reimbursed at Cost.</li> </ul>
<b>Professional Development</b>	<ul style="list-style-type: none"> <li>- Capped at \$5000 per Councillor per Term</li> <li>- Reimbursed at Cost or as per Council arrangement.</li> </ul>
<b>Travel, Accommodation, Meals and Incidentals</b>	<ul style="list-style-type: none"> <li>- Capped and Reimbursed at Cost.</li> <li>- Capped Amounts: <ul style="list-style-type: none"> <li>Breakfast      \$28.15</li> <li>Lunch            \$31.65</li> <li>Dinner            \$53.90</li> <li>Incidentals      \$20.50</li> </ul> </li> </ul> <p>Accommodation will be booked by Council and will be paid at a rate that demonstrates best value for money.</p>
<b>Uniforms, Personal Protective Equipment (PPE)</b>	<ul style="list-style-type: none"> <li>- As provided by Council.</li> <li>- Capped at \$225 per Year.</li> </ul>

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## **POLICY ADOPTION & REVIEW**

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<b>RESPONSIBLE DIRECTOR:</b>	Director Organisational Business Services
<b>OFFICER RESPONSIBLE FOR REVIEW:</b>	Governance Coordinator
<b>ADOPTION DATE:</b>	28 September 2021
<b>RESOLUTION NUMBER:</b>	2021/215
<b>REVIEW DATE:</b>	In the first 6 months following the quadrennial local government elections.

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***THIS POLICY IS TO REMAIN IN FORCE UNTIL OTHERWISE DETERMINED BY COUNCIL***

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