



**IPSWICH CITY COUNCIL
EXPENSES REIMBURSEMENT POLICY**

**Document No:
A3750529**

Regulatory Authorities: *Local Government Regulation 2012, Local Government Act 2009, Taxation Administration Act 1953, Income Tax Assessment Act 1997, Councillor Expenses and Administrative Support Procedure*

Policy Statement:

In accordance with the *Local Government Regulation 2012* (the “Regulation”) Council hereby determines that the following be provided to or reimbursed to the Mayor and Councillors by Ipswich City Council.

A. Expenses

A1 Council Attendance

Council resolves that Councillors are required to attend approved conferences/workshops to either deliver a paper or as a delegate or representative of Council and authorises the payment or reimbursement of all approved expenses associated with attending such events as participation is part of the business of Council.

A2 Professional Development

Where a Councillor identifies a need to attend a conference/workshop or as part of a delegation to enhance skills relevant to his or her role as a Councillor, Council authorises payment or reimbursement of all approved training workshop registrations and training material expenses and related costs associated with undertaking professional development training.

A3 Travel Costs

Council authorises the payment or reimbursement of a Councillor’s travel costs related to his or her attendance, for Council business purposes, at an approved conference, inspection, deputation, approved training, workshop, delegation, external meeting or function.

A4 Accommodation

Accommodation costs for overnight attendance on approved Council business shall be paid or reimbursed by Council. Councillors shall take advantage of any accommodation package provided by conference organisers by staying, if practicable, at such recommended accommodation, unless otherwise approved by the Chief Executive Officer who is authorised to determine legitimate accommodation costs for payment or reimbursement.

A5 Daily Travel Allowance

A daily travel and meal allowance in accordance with the relevant Taxation Determination ruling applicable each year in regard to Income Tax: what are the reasonable travel and overtime meal allowance expense amounts for the relevant income year under the *Income Tax Assessment Act 1997* may be claimed.

A6 Cab Charge facility or reimbursement for public transport (eg bus, train, ferry)

Each Councillor will be provided with a CabCharge Card and etoll device. Transport costs such as bus, train, ferry costs or tolls will be reimbursed to the Councillor following receipt of original invoices/documentation suitable to the Chief Executive Officer.

A7 Entertainment Expenses

Councillors may provide light refreshments (tea, coffee, juice, biscuits, etc) and, from time to time, working breakfasts, lunches or dinners during meetings at their electorate office or Council's Administration Building's meeting rooms. Such refreshments and working breakfasts, lunches or dinners may be organised by the Councillor or Council staff on behalf of a Councillor. All catering requirements should, where practicable, be purchased from Council's suppliers or ordered through Civic Centre.

Councillors may also entertain guests, when appropriate for Council business purposes. When undertaking this type of entertainment, Councillors are to ensure value for money and report entertainment expenditure as per Council's policies and procedures and claim reimbursement for costs incurred.

An expense under this clause should be limited to not more than \$5,000 per year. Any amount in excess of this amount will require approval of the CEO.

A8 Reimbursement of Expenses

Councillors may be reimbursed for other reasonable expenses incurred by a Councillor for Council business under this policy upon the approval of the CEO.

B. Facilities

B1 Administrative tools and access to office amenities

- Facilities such as office space and Council meeting rooms.
- Secretarial support for Councillors as determined by the Chief Executive Officer.
- Desktop and/or laptop computer or similar device.
- Use of council landline telephone and internet access.
- Fax and/or scanner or similar device.
- Printer, photocopier, paper shredder.
- Stationery.
- Postage.
- Publications relevant to Council business including copies of the *Local Government Act 2009*.
- Other approved tools, appliances, equipment or necessities considered appropriate in an office environment or to undertake a Councillor's role approved by the Chief Executive Officer.

B2 Home Office

Approved home office equipment including computer, fax, copier, printer and internet access will be provided by Council using Council's preferred equipment supplier/s.

B3 Stationery/Office Supplies

All stationery/office supplies for both the electorate office and home office will be provided by Council and are to be acquired through Council's preferred stationery supplier/s where appropriate.

B4 Maintenance costs of any Council owned equipment

To ensure Council owned equipment is operating effectively and providing optimal professional use, the ongoing maintenance of Council owned equipment will be arranged by Council and any associated maintenance costs will be Council's responsibility.

B5 Administrative Support

To fulfil the role and responsibilities of their position and to adequately represent their constituents, Councillors will be provided adequate administrative resources. All Mayor and Councillor administrative staff are employees of Ipswich City Council and will be employed in accordance with the Ipswich City Council Industrial Agreement. Councillors will not be reimbursed for external employee expenses incurred for employing additional staff at their Mayoral or Electorate Offices. However, contractor expenses for providing a service such as bulk mail deliveries or other services for Council business may be reimbursed on approval of the Chief Executive Officer.

B6 Councillor Uniform and Name badge

Approved Council uniform, name badge, and safety equipment including overalls, safety helmet, vest and glasses as required by a Councillor in the performance of his or her role will be provided by Council using Council's preferred supplier/s.

B7 Telecommunication Needs

Approved mobile telephone and/or a handheld phone/email device (eg iPhone/Blackberry) including all associated costs will be provided by Council. Councillors will reimburse the costs to Council of personal mobile call expenses.

B8 Asset Ownership

All facilities/equipment provided to Councillors remain the property of Ipswich City Council and must be accounted for during Council's equipment audits. The facilities/equipment must be returned to Council when the Councillor's term expires unless the Council agrees to dispose of the facilities/equipment in some other approved manner.

B9 Legal Costs and Insurance Cover

Council shall cover costs incurred through any inquiry, investigation, hearing or legal proceedings into the conduct of a Councillor, or arising out of, or in connection with the Councillor's performance of his or her civic functions or role as a Councillor or undertaking Council business.

Councillors shall be covered under insurance policies including insurance cover for public liability, professional indemnity, Councillor's liability, personal accident, international and domestic travel insurance.

B10 Vehicle

Councillors may elect to either (but not both):

- (a) Use their personal vehicle for Council business and claim an allowance for the kilometres travelled. Such allowance will be the rate set by the Australian Taxation Office for vehicle usage and based on a log book kept by the Councillor that records the purpose of each trip for business purposes; or

- (b) Use a Council provided vehicle and repay any private usage as per Councillor Expenses Reimbursement and Administrative Support Procedure.
- (c) For private vehicle usage, if a Councillor uses a private vehicle to facilitate Council business when a Council vehicle is unavailable, an amount may be claimed based on log book details to substantiate the relevance of the travel to Council business. The amount paid or reimbursed will be the actual amount (or appropriate kilometre rate) expended by the Councillor. Reimbursement shall be at the kilometre rate allowable under the *Income Tax Assessment Act 1997*.

B11 Fuel Costs

Council shall meet fuel costs of a vehicle provided by Council.

B12 Car parking amenities

Car parking shall be provided or reimbursed for each Councillor on Council business.

B13 Advertising Electorate Offices

Advertising the location, contact details and opening hours of electorate offices and electorate specific Council events will be provided by Council in Council's adopted budget to the value of \$5,000 per year per electorate office. Council staff will consult with the relevant Councillors in relation to expending this amount. Any amount in excess of this amount will require approval of the CEO.

B14 Taxation Requirements for Car Expense and Claims for Reimbursement of Expenses

As Ipswich City Council is an "eligible local governing body" under section 446-5 of the *Taxation Administration Act 1953*, a Councillor is required to comply with the provisions of the *Income Tax Assessment Act 1997* relating to car expenses and substantiation requirements and any receipts or other evidence of expenditure claimed under this policy shall be retained in accordance with those provisions.

B15 Inconsistencies between Expenses Reimbursement Policy and Councillor Expenses Reimbursement and Administrative Support Procedure

If there is any inconsistency between this Policy and the Councillor Expenses Reimbursement and Administrative Support Procedure, the Policy will prevail.

This amended policy has effect from 1 July 2016.

Definitions:

In this policy:

"Approved" means approved by the Chief Executive Officer;

"Chief Executive Officer" means the Chief Executive Officer of Ipswich City Council;

"Council business" includes an inspection, deputation, conference, meeting, training, workshop, delegation or function and an attendance referred to in section 107(4) of the *Local Government Act 2009* and the carrying out of a Councillor role.

“Councillor” includes the Mayor;

“Reimbursed” includes payment to a third party for expenses and/or facilities authorised by this policy or actual expenditure, incurred by a Councillor, while undertaking Council business. Requests for reimbursements must be submitted on the approved claim form with original invoice/s or documentation to the satisfaction of the CEO;

“Year” means financial year.

Policy Author: Corporate Services Branch

Amended Policy Adopted: 6 December 2016

Date of Council Resolution: 6 December 2016

Committee Reference and Date: Policy and Administration Board No. 2016(08) of 22 November 2016 – City Management, Finance and Community Engagement Committee No. 2016(09) of 29 November 2016

No of Resolution: 8

Date to be reviewed: 6 December 2018

Date of Council Resolution: 21 May 2013

Committee Reference and Date: Policy and Administration Board No. 2013(06) of 7 May 2013 – City Management and Finance Committee No. 2013(05) of 14 May 2013

No of Resolution: 4

Date to be reviewed: 2016