

Council Members' Allowances & Benefits Policy



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| File Number | 9/POL/CMAB/2 |
| Responsible Officer | Chief Executive Officer |
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| Last reviewed at Council Meeting | 19 March 2024 |
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| Due date of next Review | Election 2026 |

1. Purpose

- 1.1 Mid Murray Council (Council) seeks to ensure that the payment of Council Members' allowances, the reimbursement of expenses and the provisions of benefits by the Council is accountable, transparent and in accordance with the [Local Government Act 1999](#) (the Act), and the [Local Government \(Members Allowances and Benefits\) Regulations 2010](#) (the Regulations).
- 1.2 This Policy sets out the requirements of the Act and the Regulations, and also provides direction with regard to Section 77(1)(b), specifying the types of expenses to be reimburse without the need for specific approval of Council each time a claim is made.
- 1.3 This Policy also outlines the information that must be recorded within the Council's Register of Allowances & Benefits to ensure compliance with section 79 of the Act.

2. Definitions

Council adopts the following definitions for this policy

- 2.1 **CEO** refers to the Chief Executive Officer
- 2.2 **CPI Index** means the Consumer Price Index (All groups index for Adelaide) published by the Australian Bureau of Statistics.
- 2.3 **Council Members** refers to the elected representatives of the community, including the Mayor and all Councillors.
- 2.4 **Conclusion of the Election** is as defined in section 4(2) of the *Local Government Act 1999*.
- 2.5 **Eligible journey** means a journey (in either direction) between the principal place of residence, or a place of work, of a member of the council, and the place of a prescribed meeting.
- 2.6 **Facilities** means any property or assets owned by the Council and includes (but is not limited to) buildings, meeting rooms, mobile phones, tablets, email etc.
- 2.7 **Prescribed and Non-Prescribed Committees** are the classifications applied by the South Australian Remuneration Tribunal for the purpose of determining the allowance to be paid to the Presiding Member of a Council Committee

- 2.8 **Prescribed meeting** is defined under the Regulations to mean a meeting of the Council or Council committee, or an informal gathering, discussion, workshop, briefing, training course or similar activity which is directly or closely related to the performance or discharge of the roles or duties of the member.
- 2.9 **Training and development activity** means forums, seminars, meetings, training, conferences, programs, briefing sessions and workshops.

3. Scope & Responsibilities

- 3.1 This Policy applies to all Council Members, who each have an obligation to abide by this Policy.
- 3.2 The Council's CEO has the duty to:
- 3.2.1 maintain the Register of Allowances & Benefits;
 - 3.2.2 adjust allowances paid to Council Members (on the first, second and third anniversaries of the relevant periodic elections to reflect changes in the CPI ; and
 - 3.2.3 ensure copies of this Policy are published on a website and able to be provided in printed form on request and on payment of a fee (if any) fixed by the Council.
- 3.3 In addition, the CEO is responsible for:
- 3.3.1 implementing and monitoring expense reimbursement procedures in accordance with the Local Government Act, the Regulations, this Policy and any associated procedure; and
 - 3.3.2 ensuring a copy of this Policy is provided and available to all Council Members.

4. Policy Statement

- 4.1 This Policy is underpinned by the following principles:
- 4.1.1 Council Members should not be out-of-pocket as a result of performing and discharging their Council functions and duties.
 - 4.1.2 To assist Council Members in performing or discharging their official functions and duties they are entitled to be provided with a range of necessary facilities and support and to be reimbursed for expenses as specified in this policy.
 - 4.1.3 Facilities and support provided to Council Members will be provided on a uniform basis (other than facilities or services specifically provided for the benefit of the Mayor).
 - 4.1.4 Any reimbursements claimed by Council Members must be for expenses actually and necessarily incurred in performing and discharging their official Council functions and duties, which will be assessed according to the role of a Council Member under the Act and will only be reimbursed within three (3) months of the expense being incurred.
 - 4.1.5 Council encourages continued professional training and development for Council Members. This is seen as being necessary in terms of good governance and to the improved performance of their functions and duties.
 - 4.1.6 Council Members are accountable to its community for the use of public monies.
 - 4.1.7 Council provided Credit and Fuel cards will not be issued to Council Members.
- 4.2 This Policy, in its entirety, will automatically lapse at the next general election of this Council.

5. Allowances

- 5.1 In accordance with Section 76 of the Act, a member of a Council is entitled to receive an annual allowance from the Council for performing and discharging official functions and duties.
- 5.1.1 Council Member allowances are determined by the South Australian Remuneration Tribunal on a four-yearly basis before the designated day in relation to each set of periodic elections held under the *Local Government (Elections) Act 1999*, commencing on the conclusion of the 2022 periodic election and concluding at the time the last result of the 2026 periodic election is certified by the Electoral Commissioner under the *Local Government (Elections) Act 1999*.

- 5.1.2 Council Member allowances are to be adjusted on the first, second and third anniversaries of the relevant periodic elections to reflect changes in the CPI.
- 5.1.3 The annual allowance for a Council Member is determined according to the relevant Council group.
- 5.1.4 In addition to their Council Member Allowance, a Member who is appointed as a Presiding Member of a Council Committee, constituted in accordance with section 41 of the Act, is entitled to an additional allowance determined by the Remuneration Tribunal. The amount of this allowance is dependent on the classification of the Council and whether the Committee is classified as a prescribed or non-prescribed Committee.
- 5.1.5 The allowance, determined by the Remuneration Tribunal will be paid monthly in arrears for Council Members. The payment will be made by electronic funds transfer (EFT) on or before the 28th day of each month. A remittance will be forwarded to each council member at the time of payment.
- 5.1.6 The allowance may be expended at the absolute and unfettered discretion of the Council Member.
- 5.1.7 In accordance with Section 55A of the Act allowances will not be paid to members who are on a leave of absence under this section.

5.2 Reimbursement of Expenses

In accordance with Section 77(1) (a) of the Act, Members are entitled to reimbursement for certain expenses actually and necessarily incurred by a Member in attending prescribed meetings of Council. In accordance with Section 55A of the Act Council Members who are on a leave of absence under this section are not eligible for reimbursement of expenses during their absence.

5.2.1 Travel Expenses

- 5.2.1.1 Members are entitled to reimbursement for travel expenses in travelling to or from a prescribed meeting for Council (by the shortest and most practicable route).
- 5.2.1.2 Travelling outside the council area to attend Council or Council committee meetings is not reimbursable under section 77(1)(a) of the Act and section (5)(1)(a) and section 5(2) of the Regulations.
- 5.2.1.3 The rate of reimbursement for motor vehicle costs will be at a rate equal to the appropriate rate per kilometre prescribed for the purposes of calculating deductions for car expenses under section 28.25 of the *Income Tax Assessment Act 1997* (Cth) using the ATO Cents Per Kilometre Calculator.
- 5.2.1.4 In accordance with Section 77(1)(b), a member is entitled to receive reimbursements for additional prescribed expenses incurred by Council Members, either on a case-by-case basis or under a policy adopted by Council. This Policy sets out the types of approved expenses that may be reimbursed and have been included below.

5.2.2 Travel Expenses incurred while attending Training & Development Activities

- 5.2.2.1 Expenses incurred by a Council Member because of a Council Member's attendance at a conference, seminar, training course or other similar activity in Australia that is directly or closely related to the performance or discharge of the roles or duties of a Council Member as follows:
 - (a) In case of conferences and seminars, expenses will only be reimbursed after receipt of a written report to Council; or
 - (b) Under the CEO's delegated authority to approve the attendance of Council Members at relevant non-residential conferences, seminars and workshops held within South Australia up to the value of \$750 for each training activity. Any amount above this will require Council approval.
- 5.2.2.2 Where attendance at the conference, seminar etc is approved, the following types of expenses can be reimbursed:
 - (a) registration fees, for all authorised conferences and seminars together with the cost of any associated official functions, if booked after approval to attend training is sought and approved by Council/CEO.

- (b) childcare / dependent care expenses up to the amount specified in the resolution authorising attendance.

5.2.2.3 Following approval by Council, for interstate conferences the Council will also pay:

- (a) travelling costs (economy class) including necessary taxi fares;
- (b) actual and reasonable costs incurred for accommodation and meals in accordance with the ATO Taxation Determination for reasonable travel allowance and meal allowance expense amounts for the relevant financial year. Meal expenses will only be reimbursed if they are not included in the conference program.

5.2.2.4 All taxi fares, childcare/dependent care expenses and meal expenses will be reimbursed after the event and will not be paid for in advance.

5.2.2.5 Reimbursements will not be made for expenses in excess of ATO guideline amounts.

5.2.2.6 Any purchases of alcohol will not be reimbursed.

5.2.2.7 Car parking fees will be reimbursed (where they are a consequence of a Council Member attending a function or activity on the business of the Council) and upon presentation of a tax receipt.

5.2.3 Child Care / Dependant Care

5.2.3.1 Members are entitled to reimbursement for child / dependent care expenses actually incurred in respect of children or dependants requiring full time care whilst the Member attends prescribed meetings of Council.

5.2.3.2 Child / dependent care provided by a person ordinarily residing within the Member's household will not be eligible for reimbursement.

5.2.3.3 Pursuant to Section 77(1)(b) of the Act the Council approves reimbursement of expenses incurred for the care of a child of a Council Member or a dependant of the Council Member requiring full time care as a consequence of the Council Member's attendance at a function or activity on the business of Council (other than expenses for which the Member is reimbursed under Section 77(1)(a) of the Act.

5.2.4 Travel Time Payment

5.2.4.1 Pursuant to the Determination made by the Remuneration Tribunal, Council Members (excluding Principal Members) of non-metropolitan Councils are eligible for payment for a travel time payment where the Council Member's usual place of residence is within the relevant Council area and is located:

- (a) **at least 30kms but less than 50km** distance from that Council's principal office, via the most direct road route
- (b) **at least 50km but less than 75km** distance from that Council's principal office, via the most direct road route
- (c) **at least 75kms but less than 100km** from that Council's principal office, via the most direct road route;
- (d) **100km or more distance** from that Council's principal office, via the most direct road route

5.2.4.2 If eligible, this payment is made to a Council Member in addition to any entitlement to reimbursement of other expenses actually incurred.

5.2.4.3 This payment is made to a Council Member in addition to any entitlement to reimbursement of expenses incurred and will be paid monthly in arrears.

5.3 Provision of Facilities & Support

5.3.1 General Principles

5.3.1.1 Section 78 of the Act provides that Council can provide facilities and forms of support for use by its Council Members on an equal basis to assist them in effectively performing their duties.

- 5.3.1.2 A Council Member must not use any devices, facilities and services for a purpose unrelated to the performance or discharge of official functions or duties unless they have obtained the prior approval of the Council and the Council Member has agreed to reimburse the Council for any additional cost or expenses associated with that usage.
- 5.3.1.3 Council Members are the only users who can use any devices, facilities and services made available to them under this policy.
- 5.3.1.4 Any items provided to a member always remains the property of Council and is insured through Council's insurers.
- 5.3.1.5 Council Members who resign, retire, or are not re-elected will be required to return equipment supplied by the Council immediately at the end of the Council Member's term of office, or at any other time as determined by the Council.
- 5.3.1.6 Council members who are on a leave of absence under section 55A of the Act are required to:
- (a) Return all equipment, facilities and support supplied by the council at the commencement of the leave of absence.
 - (b) Not access any council buildings, systems or any other form of support during the period of the leave of absence other than those available to the public.
 - (c) During the period of the leave of absence/suspension all of the facilities and support outlined in this section will be asked to be returned or disabled.
- 5.3.1.7 If a Council Member requires any goods or services not already included in this Policy, a written request is required to be provided to the CEO. The CEO can then determine whether to approve the request or if Council approval is required.

5.3.2 Council Members Facilities and Support

- 5.3.2.1 Pursuant to Section 78 of the Act, Council has considered and is satisfied that the following facilities and support are necessary or expedient for Council Members to assist them in performing or discharging official functions and duties and is subject to budget funding:
- (a) a name badge;
 - (b) use of Council meeting rooms, prior bookings need to be made through Council's Administration to ensure that the meeting rooms are available.
 - (c) Unless otherwise approved by Council, the use of Council Pool Vehicle within Mid Murray Council area only, on Council Business during normal council business hours (8.00am – 5.30pm, Monday to Friday);
- 5.3.2.2 In relation to 5.3.2.1(c), the Council Pool Vehicle must be booked through Council's Administration and is available to Council Members only if it is not being used by Council staff for normal Council business.
- 5.3.2.3 Unless otherwise approved by Council, use of the Council Pool Vehicle is only to be within the Council Area.
- 5.3.2.4 Council Members while using the pool vehicle must comply with all Council vehicle usage policies and procedures.

5.3.3 Information Technology

- 5.3.3.1 Council has approved the following Information Technology equipment to be provided to Council Members:
- (a) A monthly phone allowance of \$25 per month.
 - (b) Apple iPad or laptop with relevant software and keyboard;
 - This device replaces the distribution of hard copy documents and agendas to Council Members and should be used for Council business only.
 - Due care and diligence in protecting this device is required and in the event the device is lost, stolen, or damaged, Executive Services should be notified.

- The devices must be returned to Council's IT Department upon cessation of the Council Member term in office or if otherwise requested.
- (c) Data plan for use with the Council supplied device to a reasonable amount, subject to the Council's Telecommunications Agreement.

5.3.4 **Additional Facilities for the Mayor**

5.3.4.1 In addition to the above, Council has resolved to make available to the Principal Member the following additional facilities and support to assist them in performing and discharging their official functions and duties:

- 5.3.4.1.1 Mayor's Office (also available to any acting Principal Member appointed during the Principal Member's absence) and associated information technology and administrative support including refreshments, stationery, and general expenses of the Mayor's Office, in accordance with the budget set by the Council annually.
- 5.3.4.1.2 Should any other supplies be required, a written request from the Mayor is required to be provided to the CEO. The CEO will then determine whether to approve the request or if Council approval is required.
- 5.3.4.1.3 Mayor's Office is to be used for official civic functions, Mayoral business and on other occasions only by the discretion and invitation of the Mayor.
- 5.3.4.1.4 Attendance at budgeted training and development activities.
- 5.3.4.1.5 Administrative support provided to the Principal Member.

5.3.5 **Meals & Refreshments**

- 5.3.5.1 Meals and refreshments that are appropriate to the occasion may be provided for Council Members while they are attending Council or Committee meetings and briefings.
- 5.3.5.2 Every effort will be made to ensure expenditure on catering is minimised and that local business is selected to provide meals and refreshments, when required.
- 5.3.5.3 Access to Council provided meals and refreshments by persons other than Council Members is to be at the invitation of the Presiding Member of the relevant meeting or the Chief Executive Officer;
- 5.3.5.4 Tea and coffee making facilities for the use of Council Members, and their guests and visitors, may be provided while they are attending Council or Committee meetings and briefings.

5.3.6 **Insurance**

- 5.3.6.1 Council Members will be covered by Council insurance for matters relating to performing and discharging of official functions and duties in accordance with section 80 of the Act.

5.3.7 **Expenses and Support requiring Council Approval**

Expenses, additional reimbursements and facilities and support not detailed in the Policy will require the specific approval of Council prior to expenses being incurred, additional reimbursements being paid, benefits being received, and facilities and/or support being provided.

5.3.8 **Reimbursement Process**

- 5.3.8.1 Claims are to be made within one (1) month of the date of the expense being incurred.
- 5.3.8.2 Council Members are required to provide details of kilometres travelled and/or evidence of expenses incurred to support all reimbursements claimed.
- 5.3.8.3 Reimbursement must be for expenses actually and necessarily incurred.
- 5.3.8.4 Claims for reimbursements, other than vehicle expenses, can only be made with the submission of a tax invoice/receipt.

- 5.3.8.5 Tax receipts must include an ABN to comply with Goods and Services Tax (GST) requirements and submitted on the relevant form, as determined by Council from time to time.
- 5.3.8.6 An EFTPOS Receipt is not considered a Tax Invoice and will not be reimbursed. If a Tax Invoice is lost or misplaced, a Statutory Declaration is required to be provided with details of the transaction and justification of how it related to Council business.
- 5.3.8.7 Payment will be made within 30 days from the date of approval of each Council Members claim.
- 5.3.8.8 No claims will be entertained for expenses incurred prior to commencement of Council's term.
- 5.3.8.9 Claims must be submitted to the Office of the CEO for processing and reimbursement.

5.3.9 **Register of Benefits**

- 5.3.9.1 Pursuant to Section 79(1) and (2) of the Act, a schedule showing prescribed payments made to Council Members is to be maintained with respect to each member of the Council and will include:
 - (a) the annual allowance payable to the member in the case of section 79 (1)(a);
 - (b) details of any expenses reimbursed by Council under section 77(1)(b) of the Act;
 - (c) details of other benefits paid or payable to, or provided for the benefit of, the member by Council in the case of section 79(1)(c);
 - (d) the provision of a reimbursement or benefit not previously recorded in the Register (in the case of section 79(2)(b).
 - (e) details of all hospitality, training, materials and room usage provided to Council members; and
 - (f) the value of the use of the Council's Pool Vehicle, which will be calculated at a rate equal to the appropriate rate per kilometre prescribed for the purposes of calculating deductions for car expenses under section 28.25 of the *Income Tax Assessment Act 1997* (Cth) using the ATO Cents Per Kilometre Calculator.

5.3.10 **Review and Education**

This Policy, in its entirety, will automatically lapse at the next general election of this Council. It will be reviewed as required, or due to any legislative changes

5.3.11 **Breach of Policy**

Any breach of this Policy will be managed in accordance with the Behavioural Management Policy.

6. Policy Responsibility

The Chief Executive Officer is responsible for ensuring the proper operation of this Policy.

7. Availability/Accessibility

- 7.1 This Policy and Council's Fees and Charges Register are available to be downloaded free of charge from Council's website: www.mid-murray.sa.gov.au.
- 7.2 This Policy is available for inspection at Council's principal office during ordinary business hours. Hard copies, for a fee in accordance with Council's schedule of Fees and Charges, can be provided upon request.

8. Legislative Framework / Other References

- 8.1 [Local Government Act 1999](#) - (Sections 76, 77, 78, 79)
- 8.2 [Local Government \(Members Allowances and Benefits\) Regulations 2010](#)
- 8.3 [Income Tax Assessment Act 1997](#) (Cth)
- 8.4 [Register of Allowances & Benefits](#)

9. Document History

This Policy shall be reviewed at least every four (4) years or more frequently if legislation or Council requires.

| Version | Adopted | Minute | Description of Change |
|---------|-------------------|----------------|---|
| 3 | 25 November 2014 | 16408/17 | |
| 4 | 13 September 2016 | 18640/1 | Amended to incorporate report on motor vehicle reimbursement rates - deleting, where necessary, reference to mileage reimbursement based on engine capacity |
| 4.1 | December 2017 | | Updated with new policy document format and layout. Content of Policy unchanged. |
| 5 | 15 January 2019 | 20698/3 | Updated due to election. No mobile phones provided - monthly payment instigated. Apple iPads provided. |
| 6 | 17 January 2023 | CM 01-2023/013 | Amended to include provision of a Pool Vehicle; payment of allowance monthly in arrears; approval of Mayor's attendance at budgeted training and development. |
| 7 | 19 March 2024 | C03-24/029 | Reviewed by Council - changes to the provision of meals and refreshments at clause 5.3.5 |