



First adopted:	27 August 2013
Next review date:	May 2019
Document number:	A1657925
Sponsor/Group:	Group Manager: Community Risk, Relations & Support

EXPENSES AND REMUNERATION POLICY 2016

Purpose and Scope

1. This policy sets out rules for elected members wishing to claim expenses and the resources that will be available to them from 1 July 2016 to 30 June 2019.

Revocations

2. The Taupō District Council Expenses and Remuneration Policy 2013 is revoked when this policy comes into force on 1 July 2016.

Definitions

Actual	Means there must be an original receipt attached to the claim form.
Reasonable	Means that it is within the amount specified by this policy or as deemed reasonable by the Mayor and/or Chief Executive.
Council business	Includes: formal Council and community board meetings, committee meetings, workshops, seminars, statutory hearings, training courses, site visits, meetings with staff, meetings with community groups, and meetings with members of the public. It does not include events where the primary focus is on social activity.
Elected Member	Includes: Mayor, Councillors and Community Board Members.

Policy Principles

3. Any expenses to be reimbursed must be on an actual and reasonable basis and in line with Council policy.
4. Costs for expenses must have a justifiable business purpose, be moderate and conservative having regard to the circumstances, and are appropriate in all respects.
5. Reimbursements and the use of Council-supplied resources only apply to elected members personally, and only while they are acting in their official capacity as elected members.
6. All expenditure that falls under this policy is approved on the condition that it can be met within relevant budget provisions.

Consistency with Remuneration Authority determinations

7. Limits on allowances and reimbursements for vehicle mileage, travel time and communications that are set in this policy are consistent with the determinations of the Remuneration Authority.

Authentication of expenses and reimbursements

8. Full original receipts are required for reimbursement claims
9. Expense claims are approved by the Democracy and Community Engagement Manager
10. Cost reimbursements are made via Council's payroll system.

~~11. Withholding tax is deducted from all taxable allowances.~~

REMUNERATION AUTHORITY

Signed: 

Date: 3/8/20

Audit of expense claims and allowances

12. Council has an internal audit work programme which includes sampling and testing expense claims and allowances paid to elected members and staff. In addition, payments to elected members may be audited as part of Council's Annual Report auditing undertaken by Audit New Zealand.

Publication of expense information

13. Council provides transparency and accountability to ratepayers by publishing all expenses for elected members on Council's website.

Accommodation in exceptional circumstances for Council related meetings

14. Council staff may arrange overnight accommodation for elected members when travel or business requirements make it unreasonable for an elected member to return on the same day, [for example, if it would be unreasonable for an elected member to travel to their home after a late meeting].

Related documents

15. In using this policy, Council will act in accordance with the:
 - *Code of Conduct [A1230251]*
 - *Sensitive Expenditure Policy [A1385286]*
 - *Guidelines for use of Council Vehicles for Elected Members [A837987].*

16. Elected Members Allowances and Expenses

Expense	Policy	Allowances and reimbursements
Mayoral Vehicle	Council will provide the Mayor with a vehicle that will also be available for his/her private use. The Mayor may not claim for vehicle mileage.	Council will deduct a vehicle allowance from the Mayor's salary at a rate determined by the Remuneration Authority.
Vehicle Mileage	<p>Vehicle mileage will be paid for travel on Council or Community Board business [required to attend i.e. not voluntary attendance].</p> <p><u>Threshold distance</u> For travel between a member's residence and the nearest office of Council [by the most direct route], vehicle mileage will be paid for travel that exceeds, in any one day, the threshold distance.</p> <p>Threshold distance means the shorter of the following distances:</p> <ul style="list-style-type: none"> (a) The distance equivalent to a round trip: or (b) 30 kilometres, if the round trip distance is greater than 30 kilometres. <p>Mileage will be paid to eligible members on receipt of a completed and signed claim form, and approved by the Democracy and Community Engagement Manager.</p>	<p>Mileage will be paid up to the maximum rate per kilometre as set out in the current Remuneration Authority Determination.</p> <p>Reimbursement will be paid if the elected member is not provided with a vehicle by Council, travel is in a private vehicle and travel is by the most direct route.</p> <p>Elected members who decide to travel significant distances by road instead of by air will receive costs reimbursed at the level of the cheapest available flight, rather than the kilometre reimbursement. Reimbursement for travel time will not be applicable in this situation.</p>
Travel Time	<p>Council will reimburse elected members for travel time [including travel to and from the member's residence] for travel undertaken on any one day to attend a Council or Community Board - related and approved meeting or event.</p> <p>This policy has a minimum threshold of one hour of time travelled.</p> <p>Only time in excess of this threshold will qualify for payment and only if the travel is by the quickest form of transport reasonable in the circumstances.</p> <p>Travel time will not be paid for international travel or when members opt to travel significant distances by road rather than by air.</p> <p>Travel time will be paid to eligible members on receipt of a completed and signed claim form and approved by the Democracy and Community Engagement Manager.</p>	Travel time will be paid up to the maximum rate as set out in the current Remuneration Authority Determination.

16. Elected Members Allowances and Expenses

Expense	Policy	Allowances and reimbursements
<p>Mayor and Councillors</p> <p>Travel and conferences, courses and seminars</p>	<p>The prior approval of Council is required for travel within both New Zealand and overseas on Council business, including attendance at conferences/courses/training events/seminars.</p> <p>The conference, course, seminar or training event must contribute to the elected member's ability to carry out Council business.</p> <p>Where the Mayor or the Mayor's authorised representative is accompanied by his/her partner on international travel, Council will meet the cost of their travel, accommodation and incidental costs. Council may only authorise such expenditure where the partner's involvement directly contributes to a clear Council business purpose.</p> <p>All elected members are entitled to payment of actual and reasonable registration, travel, accommodation, meal and related incidental expenses [including travel insurance and casual car parking expenses] incurred in attendance at these events, held both within New Zealand and overseas, subject to:</p> <ul style="list-style-type: none"> related expenditure being accommodated within existing budgets, and the appropriate approvals as outlined in this policy. <p>All travel and accommodation arrangements for elected members are to be made by Democracy Support staff, at the most economic cost available [when possible] at the time of booking, unless all travel costs are being met privately or by an outside party.</p> <p>Excluded expenses, which may not be reimbursed, are for purchases from hotel mini-bars and charges for in-room video or cable movies.</p>	<p>Reimbursement of costs incurred [on presentation of actual receipts] while travelling on Council business or while hosting official visitors to the Council, including, but not limited to: tea/coffee and catering including alcohol with meals.</p>

16. Elected Members Allowances and Expenses

Expense	Policy	Allowances and reimbursements
<p>Community Board</p> <p>Travel and conferences, courses, seminars and training</p>	<p>Community Board members must get the prior approval of the Community Board for attendance at conferences, courses, seminars and training programmes.</p> <p>All community board members are entitled to payment of actual and reasonable registration, travel, accommodation, meal and related incidental expenses [including travel insurance and casual car parking expenses] incurred in attendance at these events, held both within New Zealand and overseas, subject to:</p> <ul style="list-style-type: none"> a) related expenditure being accommodated within existing budgets, and b) the appropriate approvals as outlined in this policy. <p>The following exception to approval of the Community Board apply</p> <ul style="list-style-type: none"> a] When a board member is to be the Council's representative at a conference or event, then the approval of the Council is required <p>RMA Training is NOT funded for community board members.</p> <p>All travel and accommodation arrangements for board members are to be made by Democracy Support staff, at the most economic cost available [when possible] at the time of booking, unless all travel costs are being met privately or by an outside party.</p> <p>Excluded expenses, which may not be reimbursed, are for purchases from hotel mini-bars and charges for in-room video or cable movies.</p>	<p>Reimbursement of costs incurred [on presentation of actual receipts] while travelling on Community Board business, including, but not limited to: tea/coffee and catering including alcohol with meals.</p>
<p>Taxis</p>	<p>All elected members may use taxis for Council business, instead of private vehicles or public transport, for the following reasons:</p> <ul style="list-style-type: none"> a] safety/security reasons, and b] when travelling outside the District if a taxi is the most appropriate form of transport. <p>Taxis may not be used if significant travel distances means that use of a taxi is not the most cost effective option. Elected members are advised to consider using a pool vehicle or a rental car booked by Democracy Services as an alternative.</p>	<p>Council will reimburse taxi fares on presentation of actual receipts where these have been paid for directly by the elected member for travel within in New Zealand or for international travel.</p>

16. Elected Members Allowances and Expenses

Expense	Policy	Allowances and reimbursements
Private accommodation provided by friends/relatives	Council will pay an allowance when an elected member uses private accommodation provided by friends and/or relatives while travelling on Council business.	Payment of an allowance when staying in private accommodation, to cover accommodation, breakfast and dinner is set at \$50 per day
General community related expenses	From time to time Councillors and Community Board chairs may have unforeseen costs arise for items relating to community events, e.g. payment of koha, or purchasing a wreath for attendance at a commemorative event. The items should be appropriate to the occasion and expenditure should be moderate and conservative.	Council will reimburse expenditure providing the item[s] have been approved prior to purchase by the Democracy and Community Engagement Manager <u>and</u> they are no able to be purchased through Council's electronic purchasing order system.
Communication equipment	Council will provide the Mayor, Councillors and Community Board Chair a mobile phone, laptop or tablet and printer, with full technical support. Council will provide the connection to Council-issued mobile phones; or pay an annual allowance for Council use of private items including connections to a standard that is compatible with Council communication needs [no technical support].	Council will provide EITHER a) a mobile phone, and laptop or tablet and printer, and full technical support for Council business. b) Private calls are to be reimbursed. OR c) an annual allowance for any or all private equipment and connections provided by the Mayor, Councillor or Community Board Chair, as determined by the Remuneration Authority.
Community Board Landline and broadband connection	Council will reimburse community board members for landline and broadband connection costs, on production of an invoice, where these can be shown to be related to Community Board business.	Council will reimburse the connection/ usage costs that can be identified as relating to Community Board business.
Stationery and consumables	Council will supply elected members with reasonable amounts of paper and printer consumables for Council or Community Board business.	Council will provide reasonable amounts of paper and printer consumables.

16. Elected Members Allowances and Expenses

Expenses	Policy	Allowances and reimbursement
<p>Resource Consent Hearing Fees</p>	<p><u>Hearing fees for resource consent hearings not initiated by Council.</u> Preparation time may now be claimed for and can include time for reading, attending onsite meetings, or attending pre-hearing briefings/meetings but payment can not exceed the time of the actual hearing. For any period of hearing time that is less than one hour, the fee is apportioned accordingly. Resource consent hearing fees are not payable to the Mayor. A resource consent hearing fee for a pre-hearing meeting held under section 99 of the RMA is payable to only one member. Fees will be paid on receipt of a completed and signed claim form, and approved by the Democracy and Community Engagement Manager.</p>	<p>Hearing fees will be paid up to the maximum rate as set out in the current Remuneration Authority Determination.</p>
<p>District Licensing Committee Fees</p>	<p><u>Hearing fees for elected members undertaking District Licensing Committee hearings.</u> Preparation time may now be claimed for and can include time for reading, attending onsite meetings, or attending pre-hearing briefings/meetings but payment can not exceed the time of the actual hearing. For any period of hearing time that is less than one hour, the fee is apportioned accordingly. District Licensing Committee hearing fees are not payable to the Mayor. Fees will be paid on receipt of a completed and signed claim form, and approved by the Democracy and Community Engagement Manager.</p>	<p>Hearing fees are set by the Sale and Supply of Alcohol Act [not subject to Remuneration Authority].</p>

