



Frankston City Council

CEO and Directors' Expense Reimbursement Policy



Frankston City Council

CEO and Directors' Expense Reimbursement Policy

CONTENTS

1. Policy Statement.....	1
2. Reason for Policy	1
3. Scope.....	1
4. Authorisation	1
5. Policy Review	1
6. Definitions.....	2
7. Principles.....	3
8. Roles and Responsibilities.....	3
9. Policy Non-Compliance	4
10. Related Documents	4
11. Resources, Facilities and Support	4
11.1 Supply of Communications Equipment	4
11.2 Meals and Refreshments.....	5
12. Training and Education Expenses	6
12.1 Conferences, Seminars, Events and Training Courses.....	6
12.2 Attendance of Partner at Events	7
12.3 Formal Study	7
12.4 Memberships.....	7
13. Travel Expenses	7
14. Claiming Expenses	8
15. Reporting	9
16. Exclusions.....	9
17. Appeals	9
18. Audit	9
19. Register of Expense Claim Forms.....	10

Frankston City Council	Document Ref: A3321921
CEO and Directors' Expense Reimbursement Policy	Issue: EMT Date: 15 August 2017

1. POLICY STATEMENT

Council is committed to ensuring that the Chief Executive Officer (CEO) and Directors are reimbursed for reasonable expenses incurred in the performance of their ***Council duties and functions***, whilst maintaining a prudent approach to the expenditure of public funds. Council espouses the values of accountability and transparency.

2. REASON FOR POLICY

At its meeting on 23 September 2016, Council's Audit and Risk Management Committee ('ARMC') identified a policy gap whereby the reimbursement of expenses claimed by the CEO and Directors were not subject to any particular policy, oversight or audit process.¹

The ARMC recommended that the scope of the Councillor Expense Reimbursement Policy be extended to apply to the CEO and Directors, but this scope extension was problematic.

On 20 March 2017, EMT decided that it was not appropriate for the CEO and Directors to be subject to the same policy as Councillors. Therefore, this policy has been developed, noting the ARMC's view that the CEO and Directors should be subject to equivalent principles, approval and audit arrangements as the Councillors.

3. SCOPE

This policy applies to the CEO and Directors, in relation to the reimbursement of out-of-pocket expenses incurred in performing their ***Council duties and functions***.

4. AUTHORISATION

This policy was adopted by EMT at its meeting on 15 August 2017.

5. POLICY REVIEW

This policy will remain in force until it is revised or revoked.

¹ Council staff are subject to the *Guidelines for the Reimbursement of Expenses, Celebration Days and End of Year Events* (4 February 2009); however, the approval and oversight arrangements set out in this document do not apply to the CEO or Directors.

Frankston City Council	Document Ref: A3321921
CEO and Directors' Expense Reimbursement Policy	Issue: EMT Date: 15 August 2017

6. DEFINITIONS

In this policy:

- 'authoriser'** for expenses claimed by a Director means the Chief Executive Officer of the Council.
for expenses claimed by the Chief Executive Officer means the Mayor, or in the Mayor's absence, the Deputy Mayor.
- 'CEO or delegate'** means the Chief Executive Officer of Council, or another Council officer who has been given the responsibility for performing the particular duty or function on the CEO's behalf. The delegate must have skills, experience or qualifications relevant the performance of the particular duty or function.
- 'civic function'** means a function or event convened by Council which involves a guest or guests of honour, and invited guests.
- 'Council'** means Frankston City Council.
- 'Council business'** means activities and matters relevant to Council's objectives, role and functions, as described in the Local government charter (Part 1A of the Act). It includes the performance of **Council duties and functions**.
- 'formal study'** means training or education provided by a recognised tertiary education provider that leads to a formal qualification that is relevant to the performance of their **Council duties and functions**.
- 'Council duties and functions'** includes **Council business**, civic and statutory duties and activities conducted on behalf of Council to further the achievement of Council's objectives. Examples include attending and participating in Council meetings, Councillor briefings, committee meetings, workshops and inspections; attending **civic functions**, representing Council at ceremonies and community events; attending public meetings, annual meetings or presentation dinners; attending meetings with Ministers, Government representatives and Members of Parliament; and attending meetings of community groups where invited to speak about Council programs or initiatives; private meetings with residents, ratepayers, community groups, developers etc.
- 'out of pocket expenses'** means expenses that have been met by the CEO or Director using their own funds, which may later be reimbursed.
- 'partner'** means the CEO or Director's spouse, wife, husband, domestic partner or companion.
- 'personal use'** means activity that is conducted for purposes other than **Council business**.

Frankston City Council	Document Ref: A3321921
CEO and Directors' Expense Reimbursement Policy	Issue: EMT Date: 15 August 2017

'reasonable expenses' means expenses incurred in performing **Council duties and functions** or **Council business** which, in amount and nature, are consistent with public expectations. When determining whether an expense is reasonable, relevant factors will include whether the expense was necessary, cost-conscious and capable of withstanding public scrutiny and audit by internal or external auditors (see clause 18).

'seminars' means meetings or gatherings convened for the purpose of discussion or training regarding matters relevant to **Council business**, or to the performance of **Council duties and functions**.

'training and professional development' means education for the development or improvement of skills or knowledge relevant to the performance of **Council duties and functions**.

'travel expenses' means costs for travelling by car, hire car (including Uber), taxi, bus, train, tram or air, in relation to **Council business**.

These defined terms appear throughout the policy in **bold italic font**.

7. PRINCIPLES

- 7.1 The CEO and Directors are entitled to be reimbursed for reasonable **out-of-pocket expenses** incurred as a result of performing their **Council duties and functions**.
- 7.2 The CEO and Directors are also entitled to be reimbursed for reasonable **out-of-pocket expenses** associated with undertaking appropriate training and professional development.
- 7.3 Reimbursements can only be paid to the CEO and Directors in relation to expenses actually and necessarily incurred in performing their **Council duties and functions**.
- 7.4 Ratepayers can be assured that the CEO and Directors will maintain a conservative approach to the expenditure of public funds; such expenditure will be capable of withstanding public scrutiny and audit by internal or external auditors (see clause 18).
- 7.5 The CEO and Directors must not obtain any personal gain through the expenditure of public funds (eg. monetary, loyalty card or any other rewards).
- 7.6 The **authoriser** is responsible for deciding whether it is appropriate to reimburse expenditure for items not specifically covered in this policy, on a case by case basis. Such decisions will consider whether the particular expense was reasonably incurred as a consequence of undertaking **Council duties and functions**.
- 7.7 The purchase and replacement of equipment, attendance at training and seminars and reimbursement of expenses is subject to the availability of funds in the relevant budget allocation, the submission of the appropriate completed documentation and the approval of the **authoriser**.

8. ROLES AND RESPONSIBILITIES

- 8.1 The CEO and Directors are responsible for ensuring that they are familiar with the requirements of this policy, and are accountable for managing their own compliance.

Frankston City Council	Document Ref: A3321921
CEO and Directors' Expense Reimbursement Policy	Issue: EMT Date: 15 August 2017

This includes the accurate completion and timely submission of any Expense Claim Form (see Attachment A), Travel Claim Form (see Attachment B), Cabcharge Declaration Form (see Attachment C) and Corporate Credit Card Charge Reconciliation Form (see Attachment D) in accordance with this policy.

- 8.2 Clarification or advice about the interpretation of this policy may be sought in the first instance from the Manager Administration and Corporate Projects and the Manager Human Resources.
- 8.3 Duties and functions that are ascribed in this policy to the **CEO or delegate** may be performed by the CEO, or by a delegate with skills, experience or qualifications relevant the performance of the particular duty or function.
- 8.4 Approval and decision making functions regarding expense claims made by the CEO will be performed by the Mayor.

9. POLICY NON-COMPLIANCE

- 9.1 Failure to comply with this policy may constitute a breach of the Staff Code of Conduct, employment contract and/or of the Act.
- 9.2 Non-compliance with this policy also has the potential to negatively impact on the reputation of the relevant individuals, and of Council.

10. RELATED DOCUMENTS

- 10.1 *Local Government Act 1989.*
- 10.2 *Local Government (General) Regulations 2015.*
- 10.3 *Email and Internet Systems Use Guidelines.*
- 10.4 *Information Security Guidelines.*
- 10.5 *Information Services Guidelines for the Disposal of Redundant IT Equipment.*
- 10.6 *Motor Vehicle Private Use Scheme Policy.*
- 10.7 *Mobile Device Guidelines.*
- 10.8 *Procurement Policy.*
- 10.9 *Reimbursement of Expenses, Celebration Days and End of Year Events Guidelines.*
- 10.10 *Frankston City Council Enterprise Agreement.*

11. RESOURCES, FACILITIES AND SUPPORT

11.1 Supply of Communications Equipment

- a) The CEO and Directors are entitled to be provided with such communications equipment as is required to facilitate the effective performance of their **Council duties and functions**.
- b) The particulars of the Council supplied communications equipment may include any or all of: a mobile telephone or 'smart phone' with email access; a laptop computer or a tablet (eg. iPad).

Frankston City Council	Document Ref: A3321921
CEO and Directors' Expense Reimbursement Policy	Issue: EMT Date: 15 August 2017

- c) Council will meet the reasonable costs associated with the purchase, installation, service connection, maintenance, rental and usage of Council supplied communications equipment.
- d) A request for replacement of Council supplied communications equipment that has been lost or irreparably damaged must be accompanied by documentation to substantiate the loss or damage. Equipment will generally be replaced on a like-for-like basis, rather than on a new-for-old basis. (The relevant provisions of the Enterprise Agreement apply, as appropriate.)
- e) Council supplied communications equipment is intended to be used for **Council business** purposes.

However, minimal **personal use** is acceptable, provided that the use is legal and appropriate, does not interfere with **Council business**, and involves minimal additional expense.
- f) Where the **authoriser** considers that significant **personal use** has occurred, the additional costs must be repaid to Council.
- g) Council will not meet or reimburse the cost of private interstate calls and international use of mobile devices unless a prior arrangement has been made with the **authoriser**.
- h) Any use of Council supplied communications equipment may be monitored or recorded, read, copied and disclosed in accordance with applicable laws, regulations and policies.
- i) The use of Council supplied communications equipment is subject to Council's 'Information Security Guidelines' and Council's 'Email and Internet Systems Use Guidelines'.

11.2 Meals and Refreshments

- a) Council will provide suitable refreshments during planned meetings regarding **Council business**.
- b) Council will provide meals where Council meetings or briefings are scheduled to be held at times which extend through normal meal times, or over an extended period, or are likely conclude at a late hour.
- c) The type of refreshments and meals provided by Council will be determined by the **CEO or delegate**, in consultation with the Mayor. Factors relevant to the determination will include the type of meeting, the invitees, and the start and finish times.
- d) Where the CEO or a Director is undertaking **Council business** that requires them to be away from home during normal meal times, or over an extended period, they are entitled to be reimbursed for the actual cost incurred for suitable refreshments and meals, excluding alcohol. The relevant provisions of the Enterprise Agreement apply, as appropriate.
- e) A tax invoice must be provided to substantiate the claim, and the amount reimbursed will not exceed the amount actually incurred.

Frankston City Council	Document Ref: A3321921
CEO and Directors' Expense Reimbursement Policy	Issue: EMT Date: 15 August 2017

- f) The amount reimbursed will not exceed the meal allowance expense amounts in the most recent determination of the Australian Taxation Office and the relevant provisions of the Enterprise Agreement apply, as appropriate.
- g) Reimbursement will not be made in circumstances where a meal was provided.

12. TRAINING AND EDUCATION EXPENSES

It is desirable that the CEO and Directors undertake appropriate training and professional development. Accordingly, the CEO and Directors are entitled to reimbursement of expenses incurred through attending recognised and industry approved conferences, seminars, events, study and training courses that are relevant to their role, and which provide a significant professional development opportunity to the benefit of Council.

12.1 Conferences, Seminars, Events and Training Courses

- a) Where the CEO or a Director attends a conference, seminar, event or training course as an authorised representative of Frankston City Council, they are entitled to have all **reasonable expenses** for travelling / transport, accommodation, registration fees, meals and other necessary associated **out of pocket expenses** reimbursed or paid on their behalf.
- b) The CEO or Director's attendance at conferences, seminars, events and training within the state of Victoria must be approved by the **authoriser**, in order for reimbursement of associated expenses to be claimable.
- c) Attendance at conferences, seminars, events and training outside the state of Victoria is subject to prior approval by Council after consideration of an officer's report.
- d) Matters relevant to the approval of the CEO or Director's attendance at a particular conference, seminar, event or training course are:
 - (i) course topic, content, location, date and duration;
 - (ii) relevance of conference to **Council business** and to personal development requirements;
 - (iii) analysis of the costs including the course, course material, travel and accommodation; and
 - (iv) benefits expected to result from attendance.
- e) All claims for reimbursement of out-of-pocket expenses for meals, any required transport or other necessities related to attendance at the conference, seminar, event or training course must be substantiated by the production of a tax invoice.
- f) Where overnight accommodation is required, this will be booked at the conference hotel or appropriate nearby venue, selected in accordance with Council's Procurement Policy, if the cost is less than that promoted by the conference organiser.
- g) After attending a conference, seminar, event or training course, the CEO or Director will provide a written summary to Council, which outlines the purpose of

Frankston City Council	Document Ref: A3321921
CEO and Directors' Expense Reimbursement Policy	Issue: EMT Date: 15 August 2017

the conference, learning outcomes, matters of relevance to the Council, issues for consideration by Council and any recommendations.

12.2 Attendance of Partner at Events

- b) Generally, Council will not meet or reimburse any of the costs associated with the attendance of a **partner** at seminars or conferences.
- c) Payment or reimbursement of expenses associated with the attendance of a **partner** at a **civic function** is subject to prior approval by the **authoriser**, or by Council.
- d) Matters relevant to the approval of a payment or reimbursement of the costs associated with the attendance of a **partner** include:
 - (i) the additional cost to Council through the attendance of the **partner**, and the availability of funds in the relevant budget; and
 - (ii) whether there is an expectation or agreement for **partners** to attend (for example, if other attendees are generally accompanied, or if the **partner** is specifically included in the invitation).

12.3 Formal Study

- a) Where relevant to their role, and subject to annual budget limits, the CEO and Directors are entitled to be reimbursed for costs incurred for **formal study**.
- b) Evidence of the successful completion of each unit of study must be produced in order to claim reimbursement of course or tuition fees.
- c) Course or tuition fees may be paid by Council up-front, subject to a resolution of Council. Such payment must be refunded back to Council in the event that the unit of study is not successfully completed.

12.4 Memberships

The CEO and Directors are entitled to reimbursement of membership fees and subscriptions paid to any professional associations or bodies nominated and approved by the **authoriser**, the membership of which is, in the opinion of the **authoriser**, reasonably necessary or desirable for the Officer to perform their duties.

13. TRAVEL EXPENSES

- 13.1 The CEO and Directors are entitled to reimbursement of **travel expenses** incurred in performing their **Council duties and functions**.
- 13.2 When travel costs are to be paid or reimbursed from Council funds, it is expected that, wherever practicable:
 - a) Travel must be undertaken as efficiently as possible, using the shortest practicable route, and by the most efficient means of transport.
 - b) Where another Council officer or Councillor attends the same function outside the municipal boundaries, a vehicle should be shared.

Frankston City Council	Document Ref: A3321921
CEO and Directors' Expense Reimbursement Policy	Issue: EMT Date: 15 August 2017

- c) When claiming expenses, the CEO or Director must exclude from the calculation of expenses to be paid any proportion of the travel costs that relate to activities other than **Council duties and functions**.

13.3 The standard form of travel outside the state of Victoria will be economy class air. If the CEO or Director chooses instead to use a Council vehicle for interstate travel, then no reimbursement will be payable. Where no Council vehicle is provided and the CEO or Director chooses to use their own vehicle for interstate travel, the maximum amount for which they are entitled to be reimbursed is equivalent to the cost of the cheapest available return airfare to the destination.

13.4 **Travel expenses** associated with the use of a private vehicle within Victoria for the performance of the CEO or Director's **Council duties and functions** will be reimbursed in accordance with the rates specified in Council's Enterprise Agreement, upon submission of a completed Travel Claim Form (see Attachment B to this policy). This form includes a declaration to verify that the travel claimed was undertaken in the performance of **Council duties and functions** and in compliance with this policy. Where the CEO or Director has an allocated Council vehicle, no reimbursement will be payable.

13.5 **Travel expenses** will not be reimbursed in instances where the CEO or Director is entitled to a sitting fee or payment from another organisation for their attendance.

13.6 Cabcharge cards or vouchers are available for travel that is necessary for the performance of **Council duties and functions**, in circumstances where the use of a Council vehicle would be more costly than travel by taxi (eg. travel to and from the airport, which would also involve parking fees) or is otherwise unviable, and the use of public transport is not feasible.

Within one week of using a Cabcharge, the CEO or Director must sign a Cabcharge Declaration (see Attachment C to this policy) to verify that the travel related strictly to **Council business**, and complied with the relevant legislative provisions and Council policy. The declaration will include details of the **Council business** undertaken (ie the meeting or conference title, date, time and location).

Cabcharge arrangements will be administered by the CEO's office, and will be subject to regular reconciliation.

14. CLAIMING EXPENSES

14.1 Expenses must be claimed within 60 days of being incurred, or within 60 days from the date of return from the conference, event or study tour (whichever date is later).

14.2 An expense claim must be:

- a) made on the appropriate claim form (see Attachments to this policy);
- b) accompanied by proof of expenditure, such as a tax invoice; and
- c) signed by the claimant, to verify that the claim is accurate, relates strictly to **Council business**, and complies with the relevant legislative provisions and Council policy.

14.3 An expense claim which complies with clause 14.2 may be submitted to the **authoriser** for processing.

Frankston City Council	Document Ref: A3321921
CEO and Directors' Expense Reimbursement Policy	Issue: EMT Date: 15 August 2017

- 14.4 Late claims cannot be approved by the **authoriser**, but may be reimbursed subject to a Council resolution.

15. REPORTING

Prescribed details in relation to overseas and interstate travel, comprising the Council officer's name, the date, destination, purpose and total cost of the travel, are required to be included in a register that is available for public inspection (*Local Government (General) Regulations 2015*).

16. EXCLUSIONS

The following expenses cannot be funded or reimbursed by Council:

- 16.1 any expense arising from a breach of road, traffic, parking, or other regulations or laws;
- 16.2 stationery, furniture or equipment additional to that provided for in this policy;
- 16.3 damage to or loss of personal possessions, subject to any entitlement under Council's Enterprise Agreement;
- 16.4 expenses for a **partner** which are not expressly provided for within this policy;
- 16.5 donations, tips or gratuities, gifts, the purchase of raffle tickets, or tickets or entry fees to events, unless endorsed by Council resolution;
- 16.6 hotel mini bar, room movies, room service and similar;
- 16.7 alcohol;
- 16.8 reading material and personal consumption items such as lollies, snacks and drink;
- 16.9 expenses incurred by third parties;
- 16.10 expenses claimed as a tax deduction; and
- 16.11 expenses which are fully or partly recoverable from a third party.

17. APPEALS

- 17.1 The CEO or Director is entitled to make a complaint or appeal in writing against any decision regarding a reimbursement under this policy.
- 17.2 An appeal by a Director against a decision made by the CEO will be considered by the Mayor. The CEO will advise the Mayor of the reason or reasons for refusal of the claim. The Mayor's decision on the matter will be final.
- 17.3 An appeal by the CEO against a decision made by the Mayor will be considered by the Council. The Mayor will advise the Council of the reasons or reasons for refusal of the claim. Council's decision on the matter will be final.

18. AUDIT

Expenses paid or reimbursed under this policy will be subject to:

- 18.1 regular review by Council's internal auditors; and

Frankston City Council	Document Ref: A3321921
CEO and Directors' Expense Reimbursement Policy	Issue: EMT Date: 15 August 2017

18.2 annual review by Council's Audit and Risk Management Committee.

19. REGISTER OF EXPENSE CLAIM FORMS

- 19.1 A register consisting of the following CEO and Directors' expense documents will be available for inspection by any person upon request:
- a) All CEO and Directors' Expense Claim Forms submitted to the Mayor or CEO for processing;
 - b) All CEO and Directors' Travel Claim Forms submitted to the Mayor or CEO for processing;
 - c) All CEO and Directors' Cabcharge Declaration Forms submitted to the Mayor or CEO for processing;
 - d) All Corporate Credit Card Charge Reconciliation Forms submitted by (or on behalf of) the CEO and Directors; and
 - e) Documents regarding expenses attributable to the CEO or any Directors, paid directly by the Council (eg. telephone and internet charges, communications equipment and office supplies, conferences and training, memberships etc).
- 19.2 The register will include CEO and Directors' expense documents from 2 November 2016 (being the same commencement date as for the equivalent register arrangement under the Councillor Expense Reimbursement Policy).



CEO AND DIRECTORS' EXPENSE CLAIM FORM

This form is to be used to claim reimbursement for reasonable expenses incurred performing **Council duties and functions***, in accordance with the CEO and Directors' Expense Reimbursement Policy. Expenses must be claimed within 60 days and must be accompanied by proof of expenditure (eg. tax invoice).

Name of Claimant:			
Period of claim:			
Expense Category:			
Communications equipment <input type="checkbox"/>		Stationery <input type="checkbox"/>	Meals and refreshments <input type="checkbox"/>
Training and education <input type="checkbox"/>		Equipment <input type="checkbox"/>	Other (specify) <input type="checkbox"/>
Details of Expense Claimed:			
Date:	Details of Expense: (please be specific and include details to clearly link the expense to your official duties and functions*)	GST:	Cost (incl GST):
Declaration:			
I hereby declare that the expenses claimed on this form were incurred in the performance of my Council duties and functions* and that this claim complies with the CEO and Directors' Expense Reimbursement Policy.			
_____		Date:	/ /
Signature of Claimant			
Approval:			
I hereby determine that the expenses claimed on this form are suitable for reimbursement in accordance with the CEO and Directors' Expense Reimbursement Policy.			
_____		Date:	/ /
Signature of Approver (Mayor or CEO)			

* **Council duties and functions** includes **Council business**, civic and statutory duties and activities conducted on behalf of Council to further the achievement of Council's objectives. Examples include attending and participating in Council meetings, Councillor briefings, committee meetings, workshops and inspections; attending **civic functions**, representing Council at ceremonies and community events; attending public meetings, annual meetings or presentation dinners; and attending meetings of community groups where invited to speak about Council programs or initiatives; private meetings with residents, ratepayers, community groups, developers etc.

Office use only
Date received:

Receiving officer:



CEO AND DIRECTORS' TRAVEL CLAIM FORM

This form is to be used to claim reimbursement for travel in a personal (non-Council) vehicle whilst performing **Council duties and functions***, in accordance with the CEO and Directors' Expense Reimbursement Policy.

Name of Claimant:		Period of claim:				
Vehicle make and model:		Vehicle registration:				
Number of cylinders of vehicle: 4 <input type="checkbox"/> (\$0.9369 per km) 6 <input type="checkbox"/> (\$1.137 per km)		These rates are as at March 2017, based on the Enterprise Agreement. The non-taxable component of both rates is \$0.66 per km. Confirmation of current rates can be obtained from Payroll.				
Details of travel claimed:						
Date	Purpose (please be specific and include details to clearly link the travel to your Council duties and functions*)	Calling points		Odometer		Total kms
		Origin	Destination	Start	End	
Declaration: I hereby declare that the travel claimed on this form was in the performance of my Council duties and functions* and that this claim complies with the CEO and Directors' Expense Reimbursement Policy.						
_____		Date: / /				
Signature of Claimant						
Approval: I hereby determine that the travel claimed on this form is suitable for reimbursement in accordance with the CEO and Directors' Expense Reimbursement Policy.						
_____		Date: / /				
Signature of Approver (Mayor or CEO)						

* **Council duties and functions** includes **Council business**, civic and statutory duties and activities conducted on behalf of Council to further the achievement of Council's objectives. Examples include attending and participating in Council meetings, Councillor briefings, committee meetings, workshops and inspections; attending **civic functions**, representing Council at ceremonies and community events; attending public meetings, annual meetings or presentation dinners; and attending meetings of community groups where invited to speak about Council programs or initiatives; private meetings with residents, ratepayers, community groups, developers etc.

YOU MAY WISH TO KEEP A COPY OF THIS CLAIM FORM TO ASSIST WITH THE COMPLETION OF YOUR TAXATION RETURN.

Office use only

Date received:

Receiving officer:



CABCHARGE DECLARATION

Completed form must be submitted to the CEO's office within 7 days of using a Cabcharge.

Name of declarant:	
Date of travel:	
Time of travel:	
Purpose of travel: (please be specific and include details to clearly link the travel to your <i>Council duties and functions*</i>)	
Pick up location:	
Drop off location:	
Fare for trip:	
Declaration: I hereby declare that the taxi travel described on this form was in the performance of my <i>Council duties and functions*</i> , and that the use of the Cabcharge complies with the CEO and Directors' Expense Reimbursement Policy.	
_____	Date: / /
Signature of Declarant	
Acknowledgement of receipt of completed declaration form:	
_____	Date: / /
Signature of Approver (Mayor or CEO)	

* *Council duties and functions* includes *Council business*, civic and statutory duties and activities conducted on behalf of Council to further the achievement of Council's objectives. Examples include attending and participating in Council meetings, Councillor briefings, committee meetings, workshops and inspections; attending *civic functions*, representing Council at ceremonies and community events; attending public meetings, annual meetings or presentation dinners; and attending meetings of community groups where invited to speak about Council programs or initiatives; private meetings with residents, ratepayers, community groups, developers etc.

Office use only
Date received:

Receiving officer:



Corporate Credit Card Charge Reconciliation

This form is to be completed and signed by the holder of a Council corporate credit card (except for the Accounting Services Credit Card which is subject to a separate process), approved and submitted to the Assistant Accountant, within 2 days of receiving the monthly credit card statement.

Statement Period: _____

Card Holder: _____

Purchase Date	Ledger	Account	GST Code	Amount (incl GST)	Name of Supplier	Details of expense (what was purchased?)	Council business to which expense relates (please be specific and include details to clearly link the expense to Council business*)
			\$				

Card holder declaration:

I hereby declare that the charges detailed on this form were incurred in the course of conducting Council business* in compliance with the following relevant Council policies:

Councillor Expense Reimbursement Policy (for Mayor, CEO and Directors only)

Corporate Credit Card Policy and Procedures

Procurement Policy (tick all that apply)

Name: _____

Signature: _____

Date: _____

Approval:

Note: the CEO or delegate is responsible for approving purchases by the Mayor and Directors; the Mayor is responsible for approving purchases by the CEO; other approvals are in accordance with the financial delegations.

I hereby determine that the charges detailed on this form appear to comply with relevant Council policies.

Name: _____

Signature: _____

Date: _____

Reconciliation Completed By: _____

* Council business means activities and matters relevant to Council's objectives, roles and functions, as described in the Local Government Charter (Part 1A of the Local Government Act 1989).

Please return the completed form along with your credit card statement, receipts / tax invoices and any other supporting documentation to the Assistant Accountant.