



Waimate
District Council

**310 ELECTED MEMBERS
EXPENDITURE &
REIMBURSEMENT POLICY**

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POLICY OVERVIEW

1.0 PURPOSE

- 1.1 To provide a financial and behavioural framework for remuneration, allowances, expenditures, and resources available to the Waimate District Council (WDC) Elected Members during their term of office.

2.0 APPLICABILITY

- 2.1 WDC Elected Members, when:
- a. In official capacity only
 - i. Excluding electoral campaign expenses

3.0 POLICY PRINCIPLES

- 3.1 The commanding general principles of the policy are outlined and elaborated in length in the Office of the Controller & Auditor-General's *Controlling Sensitive Expenditure: Guidelines for Public Entities*.¹ In summary, Elected Members are to simultaneously uphold all the following principles vis-à-vis all expenditure decisions:
- a. Accountability
 - b. Integrity
 - c. Justifiability
 - d. Impartiality
 - e. Moderation and Conservatism
 - f. Transparency
- 3.2 The present policy is to be read in conjunction with the WDC's Sensitive Expenditure Policy 411.

4.0 RELEVANT LEGISLATIONS & DOCUMENTS

- 4.1 Local Government Act 2002
- 4.2 Local Government Members (2023/2024) Determination 2023
- 4.3 Local Government Official Information & Meetings Act 1987
- 4.4 Remuneration Authority Act 1977
- 4.5 Waimate District Council Sensitive Expenditure Policy 411

¹ Controller and Auditor-General, [Controlling sensitive expenditure: Guide for public organisations \(oag.parliament.nz\)](https://oag.parliament.nz) [accessed March 2024]

5.0 DEFINITIONS

5.1 For the purpose of the present policy, relevant terms are defined as below:

- a. Actual: any expenditure supported by relevant original receipt(s) attached to the Expense Reimbursement Claim Form.
- b. WDC Business: includes, but is not limited to- formal WDC meetings, Committee meetings, workshops, Zone Water Management Committee meetings, seminars, statutory hearings, training courses, site visits, meetings with staff, meetings with community groups, and meetings with members of the public during which an Elected Member is formally representing the WDC.
- c. Elected Members: the Mayor and all Councillors elected to the WDC.
- d. Expenses: actual, authorised, and/or justifiable expenses including rental car, air travel, taxis/ridesharing (e.g. Ubers)/public transport, meals and non-alcoholic refreshments, parking, sundry vehicle costs, alternative travel options, and other such costs, including incidental costs, directly relating to WDC business.
- e. Reasonable: an expenditure that, by the force of circumstance or necessity, exceeds defined expenditure limits or practices hereby outlined in the present policy and is deemed justifiable by the Mayor and/or Chief Executive.
- f. Travel: journeys made by various means on WDC business, including travel by taxi, ridesharing (e.g. Ubers), public transport, hired vehicles, or private vehicles.

6.0 FRAMEWORK

- 6.1 Remuneration for mayors and councillors, in conjunction with levels of, and rules relating to, allowances and expenses for elected members, are determined triennially by the Remuneration Authority in accordance with the Local Government Act 2002.
- 6.2 In such a framework, the WDC is required to make recommendation to the Remuneration Authority regarding levels of remuneration, allowances, and expenses for its Elected Members, towards the formalisation of a schedule of remuneration and reimbursement amounts (See Appendix A).
- 6.3 The schedule shall be updated correspondingly to reflect latest determination by the Remuneration Authority.

7.0 ONE-UP AUTHORISATION PROCEDURE

- 7.1 Authorisation of any expenditure must be approved according to the one-up authorisation procedure outlined in the 411 Sensitive Expenditure Policy. This includes:
 - All general sensitive expenditure reimbursement
 - Travel & accommodation expenses
 - Vehicle mileage allowance
 - Conferences, seminars, or training

- 7.2 In terms of authorisation of all reimbursements and attendances at conferences, seminars or training for Elected Members, the following hierarchy is defined:

For the Mayor:

- Two Council Members and the Corporate Services Group Manager; or
- One Council Member, the Chair of the Audit & Risk Committee, and the Corporate Services Group Manager

For Elected Members:

- The Mayor and the Corporate Services Group Manager

- 7.3 In terms of authorisation for attending international seminars/conferences, the following method of authorisation is defined:

For any Elected Member, including the Mayor:

- Resolution of Council.

8.0 REMUNERATION

- 8.1 The WDC Mayor, Deputy Mayor, and Councillors shall receive remuneration as determined by the Remuneration Authority (See Appendix A).
- 8.2 In addition to the base salary set by the Remuneration Authority, Councillors may receive additional remuneration for assuming additional responsibilities.
- 8.3 Additional remuneration will be made at the rate outlined below, as recommended by the WDC and subsequently approved by the Remuneration Authority:
- a. Role: Deputy Mayor
Additional Remuneration: +50% of councillor base salary

9.0 REIMBURSEMENTS

- 9.1 Where possible, reimbursements will be based on actual incurred costs. Where an allowance is made, this will be based on a fair and reasonable estimate consistent with the guidelines outlined by the Remuneration Authority and the present policy.
- 9.2 All actual reimbursements will be submitted via the Expenses Reimbursement Claim Form, and must be supported by relevant invoices and/or documentation.
- 9.3 Expense reimbursements from Elected Members must be approved in accordance with the one-up authorisation procedure (Section 7)
- 9.4 No cost will be reimbursed when/where costs are to be charged to other parties due to direct liability of such parties, such as private companies.
- 9.5 Electoral campaign expenses will not be reimbursed.

10.0 VEHICLE MILEAGE ALLOWANCE

- 10.1 Where possible, every effort should be made to share transport as to reduce costs and emission level.
- 10.2 Where possible, Elected Members will use a WDC fleet vehicle when travelling on WDC business.
- 10.3 In the event of a fleet vehicle being unavailable, the WDC may pay an Elected Member a vehicle mileage allowance, pending the fulfilment of all the following criteria:
 - a. That the Elected Member is travelling in a private vehicle, and
 - b. That the travel is directly related to WDC business, and
 - c. That the travel route is the most direct route, as permitted by circumstances.
- 10.4 The vehicle mileage allowance will be paid up to the maximum rate per kilometre as set out in the latest Remuneration Authority Determination (See Appendix A).
- 10.5 A record will be kept each time a Councillor travels on WDC business with the intent of claiming travel expenses. The record will include a description of the vehicle used, locations travelled to/from, distance travelled, the date and times, the purpose of the travel to illustrate how that relates to Council business. The record must be approved in accordance with the one-up authorisation procedure (Section 7) when claiming travel expenses.

11.0 TRAVEL TIME ALLOWANCE

- 11.1 A travel time allowance may be paid to all Elected Members, with the exception of the Mayor, at the full allowable rate in accordance with the conditions outlined in the Remuneration Authority Determination, pending the fulfilment of all the following criteria:
 - a. That the travel is directly related to WDC business, and
 - b. That the journey is between one and nine hours long within 24 hour period, and
 - c. That the travel route is the most direct route, as permitted by circumstances, and
- 11.2 The first hour of the journey is not covered by the allowance, as outlined by the Remuneration Authority.

12.0 TRAVEL & ACCOMMODATION EXPENSES

- 12.1 Elected Members, in their capacity as WDC representatives, are entitled to claim travelling and incidental expenses for attending the following:
 - a. Meetings of Council committees and sub-committees which they are members of;
 - b. Meetings of organisations, committees, and groups to which they have been appointed;
 - c. Conferences, seminars, and Council workshops, the attendance at which is authorised in accordance with the one-up authorisation procedure (Section 7)

- 12.2 Incidental travels on WDC business within the Waimate district may be reimbursed.
- 12.3 All expenditures related to travel and accommodation must comply with all relevant provisions and protocols outlined in the Sensitive Expenditure Policy 411, especially Sections 11, 12, and 13.
- 12.4 In respect of the Mayor, prior approval in accordance with the one-up authorisation procedure is required for travelling within New Zealand on WDC business.
- 12.5 Where possible, all travel and accommodation arrangements for all Elected Members will be made through the Committee Secretary.
- 12.6 Where possible, costs will be charged to the WDC; otherwise, all justifiable costs will be reimbursed.
- 12.7 Meals and incidental expenses that are not part of the travel and accommodation costs will be reimbursed by the WDC.
- 12.8 Elected Members are to fill out the External Travel and Training Form in all instances where they are travelling to attend meetings, conferences, seminars, or trainings.
- 12.9 Reasonable entertainment and hospitality expenses will be reimbursed by the WDC.. For further information on norms governing entertainment and hospitality, refer to Sensitive Expenditure Policy 411, Section 17.
- 12.10 Membership of Air New Zealand Club (i.e. Koru programme membership) is permissible for the Mayor, as the benefits of the programme may facilitate WDC business.

13.0 CONFERENCES, SEMINARS, OR TRAINING

- 13.1 All Elected Members are entitled to payment of fees/costs of registration, travel, accommodation, meal, and related incidental expenses (including travel insurance, if deemed appropriate by the authorising party) incurred during the course of attending conferences, courses, seminars, or training events, pending the fulfilment of all the following criteria:
 - a. That the related expenditure can be accommodated within existing budgets, and
 - b. That the appropriate approvals, as outlined in the present policy, are obtained.
- 13.2 All expenditures related to conferences, seminars, or trainings must comply with relevant provisions and protocols outlined in the Sensitive Expenditure Policy 411, especially Section 8.
- 13.3 In respect of the Mayor, prior approval in accordance with the one-up authorisation procedure (Section 7) is required for travelling within New Zealand for attendance at conferences, courses, training events, seminars, or for other purposes associated with the position of the Mayor.
- 13.4 In respect of Councillors, attendance at these events when held in New Zealand must be approved in accordance with the one-up authorization procedure (Section 7).
- 13.5 Attendance of any Elected Member at conferences, courses, seminars, or training events held overseas is by the Resolution of Council.

14.0 COMMUNICATIONS ALLOWANCE

- 14.1 Elected Members are provided with portable computer devices to be used for WDC business only.
- 14.2 The Mayor and Deputy Mayor are provided with mobile phones to be used for WDC business only. The phones may be used in a personal capacity where a separate mobile account is activated and paid for personally.
- 14.3 Elected Members may be paid an allowance for the use of personal mobile telephones and internet service for WDC business. The ICT allowance is paid in accordance with the latest Remuneration Authority Determination (See Appendix A).

15.0 CHILDCARE ALLOWANCE

- 15.1 Elected members may claim for annual childcare allowance, pending the fulfilment of all the following criteria:
 - a. That an elected member is engaged on WDC business at the time of the childcare, and
 - b. That they are the parent or the guardian of the child, and
 - c. That the child is under 14 years of age.
- 15.2 The childcare must be provided by a party who:
 - a. Is not a family member of the Elected Member, and
 - b. Does not ordinarily reside with the Elected Member.
- 15.3 Elected members must provide evidence of the amount paid for childcare.

16.0 DOCUMENT CONTROL

Queries:	Corporate Services Group Manager
Effective:	23 April 2024 (Minor Amendment)
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Next [Full] Review Date:	March 2027
Document Owner:	Corporate Service Group Manager
Document Author:	Shey Taylor
To be only amended by:	Resolution of Council
Resolution Number:	2024/51

17.0 APPENDIX A

Remuneration for the Waimate District Council Elected Members 2024-2025

Office	Annual Remuneration (\$)
Mayor	108,161.00
Deputy Mayor	43,810.00
Councillor	29,207.00

Elected Members Allowance for Vehicle Mileage

2023-2024

Type of Vehicle	Annual Eligible Mileage	Allowance Rate (\$) per km
Petrol or diesel	0 to 14,000km	0.95
	> 14,000km	0.34
For hybrid petrol vehicles	0 to 14,000km	0.95
	> 14,000km	0.20
For electric vehicles	0 to 14,000km	0.95
	> 14,000km	0.11

Elected Members Allowance for Child Care 2023-2024

Office	Annual Allowance Rate Per Child (\$)
Elected Members	6,000.00 (maximum)

Elected Members Allowance for Travel Time 2023-2024

Office	Allowance Rate (\$) per hour
Elected Members (excluding the Mayor)	40.00
Criteria: The allowance is payable only when: a. travel time is between one and nine hours long within a 24 hour period, AND b. travel time is for travel relating to the WDC business, AND/OR	

- c. travel is between an Elected Member's residence and an office of the WDC or board,
AND
d. the travel route is the quickest form of transport reasonable in the circumstances.

Conditions:

1. The first hour of the journey is not covered by the allowance.
2. The allowance is not available for overseas travel.
3. The Mayor is not eligible for travel time allowance.
4. An Elected Member residing outside the Waimate district's boundaries, when travelling from place of residence to the district on WDC business, is eligible for a travel time allowance in respect of eligible travel time only after the member crosses the district boundary after the first hour of eligible travel within the district.

**Elected Members Allowance for ICT
2023-2024**

Office	Item	Annual Allowance Rate (\$)
Elected Members	Personal Mobile Phone	200.00
Elected Members	Personal Computer, Tablet, Laptop (including any Docking Station)	400.00
Elected Members	Multi-functional or other Printer	50.00
Elected Members	Personal Mobile Telephone Service, or Actual Costs of Telephone Calls	500.00
Elected Members	Personal Internet Plan	800.00
ICT Allowances Total Cap		
Elected Members	Personal Equipment/Service	1,950.00