

Cash Handling and Receipting Policy

2016

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1. Purpose

This policy defines the actions and responsibilities of officers that are involved in cash handling on behalf of the Nillumbik Shire Council (Council).

2. Scope

This policy applies to Council employees who are involved in the handling of cash.

The scope of this policy covers the following aspects that are associated with the handling of cash, including the handling, safeguarding and reporting of cash.

Where a cash receipting site is not able to comply with all the requirements of this policy (for example, due to limitations in system capabilities) this issue must be communicated with and formally approved by the Manager Finance and other compensating controls must be established and documented.

Due to the different computer programs utilised by various cash receipting sites throughout the municipality, each relevant manager in conjunction with the Manager Finance, should ensure that a procedural manual is available to Council staff and that all relevant Council staff receive adequate training.

3. Background

Council currently has designated cash collection sites throughout the municipality including:

- Greensborough Customer Service Centre
- Plenty Recycling and Recovery Centre
- Operations Centre
- Eltham Living and Learning
- Diamond Creek Living and Learning
- Panton Hill Living and Learning
- Plenty Pound
- Edendale Farm

On an as needs basis there may be situations requiring the establishment of temporary receipting points, which collect cash on an ad-hoc basis (e.g. festivals, community bus bookings).

4. Responsibilities

This policy defines the responsibilities of Council employees involved in the handling of cash.

Cash handling involves special control measures that must be monitored continually by supervisory personnel within each department that maintains a cash receipting site to detect any weaknesses.

The responsibilities of Council employees who are involved in the handling of cash on behalf of Council and the relevant supervisors of these Employees include:

- Cash Receipting
- Distribution of Petty Cash
- Reconciling Cash Receipts
- Depositing of Cash
- Safeguarding of Cash
- Reporting of Cash Transactions and Anomalies.

5. Cash handling framework

The elements of an effective cash handling process involves controls around receipting, reconciling, depositing and safeguarding of cash as well as reporting of variances and anomalies.

5.1 Cash receipting

Cash receipting, for the purpose of this policy, encompasses the following:

- Accounting for cash as it is received.
- Pre-numbered receipts to be provided for cash received.
- Adequate separation of duties (collection, depositing and reconciling).
- Refunds, Voids, 'No-Sale' and Cash Overs/Shortfall Transactions.

5.1.1 Accounting for cash as it is received

Cash received at a cash receipting site must be entered immediately via the cash register and/or the cash receipting system and placed into the cash drawer.

Cheques received in the mail are to be receipted via the cash register as soon as practical. All cheques received must be endorsed immediately (or as soon as practical) with a restrictive stamp marked 'not negotiable'.

EFTPOS transactions must be recorded concurrently with a corresponding entry in the cash receipting system.

Cash should not be received at any location other than a designated cash receipting site without prior approval of the Manager Finance. Where this is the case, the cash must be kept secure and as soon as practical, deposited into Council's bank account or one of Council's designated cash receipting sites.

5.1.2 Pre-numbered receipts to be provided for cash received

Receipts must be issued for cash received at a cash receipting site. Such receipts should be cash register or computer generated and pre-numbered where available.

Copies of the receipts are to be retained to support the daily cash collection totals.

For those cash collection sites where a cash register is not available, an official Nillumbik Shire Council manual receipt should be issued to the customer (these are available from the Finance Department).

The Finance Department will maintain a register of receipt books. All used receipt books must be returned to the Finance Department in order to obtain a new receipt book.

5.1.3 Adequate separation of duties (collection, depositing and reconciling)

A clear separation of duties must be maintained at all times. The practice of maintaining clear separation of duties includes:

- Employees who are responsible for the collection of cash should not also be responsible for the banking of cash into Council's bank account.
- Where practical, different employees should not work simultaneously out of the same cash drawer during a single shift.
- Employees should not process/receipt their own transactions under any circumstance.

5.1.4 Refunds, voids, 'no-sale' and cash discrepancies.

All refunds, voids, 'no-sale' and cash discrepancies (additional cash/shortfall) transactions are to be authorised by the employee's supervisor - cash discrepancies occur where the physical cash holdings differ to that specified by the cash receipting system.

Three checklists have been provided (attachments 1, 2 and 3) that may be used to assist with processes relating to refunds and cash discrepancies.

5.2 Distribution of petty cash

Petty cash payments may be made to Council staff for the reimbursement of minor incidental expenses incurred by the employee on behalf of Council.

Petty Cash Guidelines are available on the intranet site, SONIC.

5.3 Depositing of cash

Cash is to be deposited into Council's bank account in accordance with the 'Cash Collection Table' below. If necessary the frequency of deposits is to be increased to ensure the cash held on the premises does not exceed the amount allowable under Council's insurance policy. Cash is generally deposited into Council's bank account via the services of a cash collection contractor.

Certain cash collection points that do not receive the services of a cash collection agency are to deposit their takings through a cashier at Council's municipal offices. Where this is the case, it is preferable for employees who are delivering the cash deposit to be escorted by a supervising officer (where practical).

As a general rule, the minimum frequency of depositing cash should be as follows:

Cash Collection Point	Frequency of Cash Collection
Greensborough Municipal Office	Monday, Wednesday, Friday
Operations Centre	Friday

Note: Cash collection does not occur on a public holiday.

5.4 Safeguarding of cash

The safeguarding of cash relates to the processing, storing and transporting of cash and also to the safekeeping of keys and safe combinations.

5.4.1 Processing of cash

A secure area for processing and safeguarding funds received is to be used and restricted to authorised personnel. When cash is being counted by Council staff it is to be conducted out of sight of the general public.

All cash income should be held intact. Under no circumstances should deductions be made (i.e. to replenish petty cash floats) without the prior approval of the Manager Finance.

Under no circumstance are personal or other cheques to be cashed with Council funds.

5.4.2 Storing of cash

All cash and cheques are to be protected using a cash register, safe or other secure place until they are deposited. Where cash is kept in a locked cash tin, the cash tin is to be kept out of sight at all times in a locked cabinet or drawer. When cash has to be held in an office for any length of time, it should be stored in a safe, wherever that facility is available. The cash drawer or cash box must be closed immediately after completing the transaction.

5.4.3 Keys and safe combinations

Keys to the till, cashbox or safe should be given to a designated person, who should keep the keys secure and ensure that they are not left unsecured in the office overnight.

Sensible precautions should be taken to ensure that any room in which cash is regularly stored is locked when unoccupied.

A register should also be kept that records the allocations of keys.

5.5 Reporting

Supervising officers should ensure that Pathway variance reports, detailing refunds, voids, 'no-sales' and overs/shortfalls are provided to the Financial Accountant on a monthly basis. If there are variances which exceed \$100 this is to be escalated to the Manager Finance for sign off.

Such reports should provide information on the frequency of use of void, refunds, 'no-sale' and cash overs/shortfalls by each Council staff member, for each location.

The original report should be copied and the copy is to be retained with the originating department for their record.

Where the variance relates to additional or shortfall of cash, an explanation should be provided on the report by the supervising officer, advising of the steps taken to attempt to prevent similar situations occurring in the future.

6. Definitions

Cash handling – includes the receipting, reconciling, issuing, depositing and safeguarding of cash.

Supervising officer – refers to the immediate supervisor of Council staff responsible for the receipting of cash.

Cashier – an authorised employee of Council employed to collect and receipt cash on behalf of Council.

Cash – includes coins, notes, cheques, money orders, vouchers and Electronic Funds Transfer Point of Sale (EFTPOS).

Cash receipting site - a designated cash collection/receipting area of Council.

Council employees/staff – refers to permanent, part-time and casual employees as well as contractors and volunteers who are involved in cash handling.

EFTPOS – includes the use of debit and credit cards (Visa, Mastercard (not American Express or DinersClub)).

Checklist – Reconciliation Procedure

- All cash collected must be reconciled to supporting documentation including relevant cash receipting systems or cash register, daily and/or at change of shifts.
- Total cash received must be documented and signed by the relevant cashier and checked and signed by a supervising officer.
- This reconciliation must be supported by system generated reports or cash register 'Z' reports.
- At the end of day/shift, the cashier is responsible for balancing and reconciling the physical cash takings to the takings recorded in the computer system as evidenced by a system generated report.
- A reconciliation sheet should be completed and the system generated report should be attached to the reconciliation sheet as evidence.
- The cash takings should also be cross-checked and signed by another member of Council staff (preferably a supervising officer where resources permit).
- The supervising officer must ensure that these reconciliation sheets are retained in a secure location for viewing by a member of the Finance department who will conduct periodic surprise audits.
- The reconciliation form must be signed by the Employee performing the count.
- Where practical, reconciliations and cash counts should be verified (signed) by a second Employee at the site.
- At the completion of the reconciliation, the cash received must be placed in a secure cash envelope such as those supplied by the bank. This envelope should be tamper proof.
- The envelope should be placed in a safe where available or at minimum a lockable drawer in a room that has restricted access.

Checklist – Cash Discrepancy Procedure

- Re-count the cash;
- Check the cash drawer to see if any cash is left in it or has become stuck to the sides of the cash drawer;
- If the float has been put aside, check to see that it is correct;
- Check the work area including waste paper bins, to see if any cash has been accidentally thrown out or dropped;
- Review the cheque and EFTPOS totals to determine whether a cheque or EFTPOS transaction has been processed as cash;
- Scan through the cheques to ensure that no cash has been mixed up with the cheques; and
- Review the transaction list for the day for any unusual transactions such as duplication of transactions.
- The cash overs/shortfall must be entered into the cash receipting system using specified general ledger numbers (the list of numbers can be obtained from the Finance Department).
- At the end of day/shift, a report listing the total takings for the day should be run and any refunds, voids or 'no-sale' transactions should be listed separately and signed by the cashier and their supervising officer, noting the reason for the transaction.
- Where the transaction relates to an additional or shortfall of cash, the supervising officer must sign to verify that the above checklist has been performed.

Checklist – voids, refunds and ‘no-sale’ transactions

- The reason for the refund, void or ‘no-sale’ transaction must be recorded on the computer system and the appropriate end of day reports. Cash discrepancies must also be recorded on the end of day reports and authorised by the employee’s supervisor.
- The refund is to be processed to the customers’ account that it was purchased from and should only be given in cash, where cash was used to purchase the goods.
- Voiding of cash receipts should only be used on the same day/shift that the transaction occurred and should only be used to correct an error. Such transactions must be authorised by a supervising officer.
- ‘No sale’ transactions should only be used to give change to customers or when performing a cash reconciliation. As with void transactions, ‘no sale’ transactions must be approved and initialled by a supervising officer and reported similarly to void transactions. It is expected that the number of ‘no sale’ transactions will be minimal.
- Supervisors should also advise Council staff that such reports are being prepared and reviewed monthly as part of the development of an awareness program amongst Council staff that cash transactions and register operations are constantly being reviewed and monitored.
- Advise finance of the discrepancy
- If there are instance of suspected fraud refer to the fraud policy guidelines

Financial Hardship Policy

2016

June 2016, Version 1.0

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Financial Hardship Policy

1. Purpose

The purpose of this policy is to provide guidelines for delegated staff to assist in the process and assessment of applications received for the deferment of rates and charges, due to financial hardship.

The guidelines, which provide direction for review and recommendation in conjunction with Sections 170 and 171 of the Local Government Act 1989, are based upon the principles that:

- Every rateable property should meet its share of rates and charges; and
- Council **will** waive the first twelve (12) months of interest if the person is on a full pension and that person has entered into an agreement to pay a nominal payment at least monthly. Interest after the first twelve (12) months will be raised as per Section 2 of the Penalty interest Rates Act 1983.
- Council **may** waive the first twelve (12) months of interest if the person is not on a full pension, provided the person has entered into an agreement to pay a nominal amount at least monthly and has written documentation and support from a financial counsellor. Interest after the first twelve (12) months will be raised as per Section 2 of the Penalty interest Rates Act 1983.

2. Definitions

Financial hardship is where a ratepayer is willing but unable to meet their contractual debt obligations because of unexpected events or unforeseen changes that impact their cash flow, for example: changes in employment status (such as losing a job or having hours reduced). Financial hardship will be determined by household expenditure exceeding household income.

Payment arrangement is where the total amount owing is paid off in fixed instalments over an agreed period of time. Debts may continue to accumulate outside of the payment arrangement and are required to be paid as and when they fall due.

Deferral suspends payment for a period of time; debt continues to accrue and interest/ penalties may continue to accumulate.

Waiver exempts payment of the charge or portion thereof. Applications for a waiver of the whole or part of any rate or charge or of any interest imposed for late payment must be made to Council as per section 171 of the Local Government Act 1989.

3. Applications

All applications will be treated confidentially.

Applicants will be required to enter into a payment arrangement that is fair and equitable to both parties and not cause or further any financial hardship. The payment arrangement is subject to approval.

All requests for deferment of rates and charges must be made in writing, on the form available on Nillumbik Shire Council's website.

Applications will only be considered for the applicants (owners) main residence. Deferment will not be granted for investment or holiday properties.

Ratepayers may have rates and charges deferred subject to the compliance with the following conditions:

- Applicants who are in receipt of a pension rebate as provided under Section 171 (1) (a) of the Local Government Act 1989 will be granted automatic deferral on the receipt of a written application.
All other (non-pensioner) applications must include written documentation from a financial counsellor who has assessed and supported the request. Where the ratepayer is a non-pensioner, deferment may be granted after consideration by the Finance Manager.
- Where practicable, the ratepayer must enter into an agreement with council on a payment schedule and perform against such agreement.

4. Financial Counselling

healthAbility is located at 917 Main Rd, Eltham. Financial counselling services are offered at this location. To access the service go to <http://healthability.org.au/> or phone healthAbility on 9430 9100.

5. Deferment

Upon the submission of an application, property owners may have the payment of rates, charges and penalty interest, or parts thereof, deferred, subject to compliance with the following conditions:

- a) The ratepayer is a pensioner and is eligible to claim a pensioner rate rebate; or
- b) The ratepayer is able to evidence financial hardship as per section 3 of this document.

Interest may be waived for a period of up to twelve months where the applicant meets the requirements set out in section 1 of this policy. No further interest free period will be granted.

Interest will continue to be charged at the interest rate fixed under Section 2 of the Penalty interest Rates Act 1983.

All deferments granted will be reviewed annually and non-pensioner applicants will be required to provide an updated application and confirmation of continuing financial hardship from their financial counsellor in order to maintain the payment arrangement.

As per the Local Government Act 1989 – Section 158 (4) (d), rates notices will continue to be sent throughout the deferment period.

6. Withdrawal of Deferment

A deferment will be deemed withdrawn on the basis of any of the following conditions:

- The ratepayer advised that the hardship conditions no longer exist.
- The ratepayer no longer owns or occupies the property
- The ratepayer has defaulted in meeting any agreements with Council in regards to the deferment.
- The ratepayer fails to confirm ongoing financial hardship as per this policy.

7. Review of Policy and Strategy

This policy will be reviewed every four years or as required in the event of legislative changes. The Audit Committee or Council may initiate review outside this cycle.

NILLUMBIK SHIRE COUNCIL
FINANCIAL HARDSHIP APPLICATION FORM
DEFERMENT OF RATES & CHARGES

SECTION 170 LOCAL GOVERNMENT ACT 1989

This form must be forwarded with recommendation by a Financial Counsellor to assess the request.

By signing this form you are declaring that you are the primary owner of this property, which is your primary residence.

ASSESSMENT NUMBER

ADDRESS FOR WHICH DEFERMENT IS BEING SOUGHT.

	<i>Applicant One</i>	<i>Applicant Two</i>
APPLICANT NAME/S	<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>
	<i>(PROPERTY OWNERS/RATEPAYER NAMES IN FULL)</i>	

POSTAL ADDRESS

	<i>Applicant One</i>	<i>Applicant Two</i>
DATE OF BIRTH	<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>

	<i>Applicant One</i>	<i>Applicant Two</i>
SIGNATURE	<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>

1. I/ we receive from the above the following amount per week for:

Rental of rooms occupied	
Rent, board and/or lodging	

2. I/ we own the following assets (give details):

	Applicant One	Applicant Two
a) Land and buildings		
b) Money at any bank		
c) Other investments		

3. Total income, **per fortnight**, from all sources is as follows:

	Applicant One	Applicant Two
a) Salary and/or Wages		
b) Property rental and sales		
c) Bank Interest		
d) Other investments		
e) Pension income (include pension type)		
f) Other sources (give details)		
Total of all income listed above:		

4. I/ we receive additional financial assistance from:

Each applicant is required to complete a statutory declaration.

Statutory Declaration

I, _____
[FULL NAME]

Of _____
[ADDRESS]

_____, do solemnly and sincerely declare that:-
[OCCUPATION]

Application is hereby made for the consideration by Nillumbik Shire Council of a rates and charges deferment in respect of the abovementioned property in which I reside.

The information contained in aforementioned application is complete and accurate.

I acknowledge that this declaration is true and correct, and I make it with the understanding and belief that a person who makes a false declaration is liable to the penalties of perjury.

Declared at _____

this _____ day of _____ 20 _____

Signature of person making this declaration
[to be signed in front of an authorised witness]

Before me, _____
Signature of Authorised Witness

The authorised witness must print or stamp his or her name, address and title under section 107A of the *Evidence (Miscellaneous Provisions) Act 1958* (as of 1 January 2010), (previously *Evidence Act 1958*), (eg. Justice of the Peace, Pharmacist, Police Officer, Court Registrar, Bank Manager, Medical Practitioner, Dentist)

NILLUMBIK SHIRE COUNCIL

PAYMENT ARRANGEMENT REQUEST

By completing this form you are requesting to enter in to a payment arrangement with Council for your outstanding Rates and Charges.

Once completed please return this form via email or mail. Upon approval a confirmation letter will be sent to you.

Payment arrangements are not automatically approved.

Section for completion:

Date: ____/____/____

I, _____
(Full Name)

of _____
(Property Address)

agree to pay \$ _____ per **week / fortnight / month** (Please Circle)

towards my outstanding Council Rates commencing ____ / ____ / ____

Overdue balances will continue to accrue interest until the full amount is settled. Interest of 9.5% is charged monthly.

Signature _____

Contact number _____

Email Address _____

OFFICE USE ONLY

Assessment number	
Date received	

Date effective	
Balance owing	

Councillor Resources and Expenses Policy

2016

June 2016, Version 2.0

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1 Objectives of this Policy

To define the entitlements of Councillors to be reimbursed for appropriate costs incurred in performing their duties as a Councillor.

2 Context

The *Local Government Act 1989* establishes laws relevant to Councillors' expenses and resources.

Expenses

Section 75 of the Act states:

- (1) *A Council must reimburse a Councillor for expenses if the Councillor*
 - (a) *applies in writing to the Council for reimbursement of expenses; and*
 - (b) *establishes in the application to Council that the expenses were reasonable bona fide Councillor out-of-pocket expenses incurred while performing duties as a Councillor.*
- (2) *In this section, **duties as a Councillor** means duties performed by a Councillor that are necessary or appropriate for the purposes of achieving the objectives of a Council having regard to any relevant Act, regulations, Ministerial guidelines or Council policies.*

The basic test that will be applied to determine whether an expense will be reimbursed is whether the expenditure is 'necessary or appropriate' for the exercise of Councillor's duties. Where this criterion is satisfied a Councillor will be reimbursed by Council according to this policy.

Resources and Equipment

Section 75C of the *Local Government Act 1989* states:

A Council must make available for the Mayor and the Councillors the minimum resources and facilities prescribed for the purposes of this section.

Local Government Victoria has issued an *Information Guide on Mayor and Councillor Entitlements* which prescribes the minimum level of resources that must be provided by all Councils. It also identifies relevant considerations including the need for transparency and accountability, and the need for policies to support participation, access and equity for Councillors.

The Local Government Act also requires Council to indemnify Councillors in respect of actions arising from their duties as a Councillor (section 76). Additionally, Council maintains liability insurance coverage for Councillors, which is subject to specific terms and conditions.

This policy has been prepared in the context of the provisions of the Act, the Information Guide, and also Nillumbik's Governance Code which includes the Councillor Code of Conduct.

3 Expenses eligible for reimbursement

3.1 Travel expenses

Travel expenses will be reimbursed to Councillors under the following circumstances:

- To attend Ordinary and Special Council meetings and meetings of Special or Advisory Committees of Council;
- To attend formal briefing sessions and other meetings relevant to Council business as arranged by Council or the Mayor;
- To attend civic or ceremonial functions convened by the Council or the Mayor;
- To attend a meeting, deputation, function or other official role attended as a representative of the Council or the Mayor;
- To attend meetings of community groups, organisations and statutory authorities to which the Councillor has been appointed Council delegate or is authorised by Council (however the reimbursement by Council is to be reduced accordingly if the relevant organisation pays any of the costs);
- To attend to inspect a street, property or area, or to discuss with any person any matter relevant to Council, and/or to attend to carry out activities in the capacity of a Councillor;
- To meet with Council Officers on any matter relating to the Shire.

Costs for public transport, parking, taxis and tolls will be reimbursed upon production of a receipt. Any costs for driving or parking fines are the personal responsibility of the driver, and will not be reimbursed.

Travel must be undertaken in the most direct and cost effective manner. Claims will only be paid on the basis of the actual form of transport used. Taxis should only be used for travel to an airport, or if private car use is not the most cost-effective form of transport.

Any time occupied in activity other than authorised Council business is not to be included in the calculation of any expenses to be paid.

If Councillors are travelling interstate, the mode of transport is to be determined on the advice of the Chief Executive Officer based on the most cost effective form of transport.

The rate for reimbursement for motor vehicle expenses shall be based on the Australian Taxation Office rates, as determined for the relevant financial year.

3.2 Carer expenses

Council will reimburse costs incurred by Councillors for paid care of their immediate family dependents (children, elder dependents or dependents with a disability) for the following activities:

- Up to eight hours of paid care per week to enable Council duties such as meeting preparation, reading, emails, correspondence and phone calls.
- Attendance at meetings or other activities for Council purposes (refer list of eligible travel reimbursement activities).

Reimbursement is subject to the following conditions

- Each care expense claimed shall be substantiated by a receipt from the caregiver showing the dates and times care was provided, and the Councillor shall show why the care was needed on each occasion.
- Care costs are not eligible for reimbursement if paid to a person who normally or regularly lives with the Councillor.

3.3 Conferences, seminars and training

Council encourages Councillors' participation in conferences, seminars and training that can assist their development of skills and knowledge relevant to local government and their duties as a Councillor. Councillors may also attend relevant functions and networking events, and hold membership of relevant professional organisations.

Conferences and Seminars

Councillors must obtain approval from the Chief Executive Officer for costs involved with their attendance at conferences and seminars held in Victoria or interstate.

Councillors must obtain formal approval by Council resolution for costs involved with their attendance at any conferences or seminars held overseas.

Councillors who attend approved conferences or seminars shall have all reasonable expenses for transport, accommodation and registration fees relating to the conference or seminar paid for them by Council.

Councillors who wish to make their own arrangements for flights or accommodation shall be reimbursed up to the equivalent cost of an economy-class airfare and the value of the standard room rate at a convenient hotel/motel, or the cost of these alternative arrangements paid by Council, as determined by the Chief Executive Officer.

Expenses for meals, refreshments, telephone calls, parking and taxi fares incurred whilst attending such events, shall be reimbursed by Council following the conference or seminar upon completion of a claim form with the receipts.

Functions and Events

Council recognises that participation in local and regional civic and community functions and events helps Councillors to engage with the community and advocate on behalf of Nillumbik.

Council will meet the cost of attending such functions and events on the following basis:

- In relation to local Nillumbik functions, only the Mayor, the Councillor appointed as delegate to the host organisation, and the respective Ward Councillor are eligible.
- In relation to functions external to Nillumbik, only the Mayor and the Councillor appointed as delegate to the host organisation are eligible.

In both local and external function situations, Council will reimburse reasonable costs associated with the formal duty of representing Council for the Mayor and Councillors and their respective partners.

Formal Training

Councillors who wish to enrol in formal accredited training courses, and obtain Council reimbursement for course costs, must seek prior approval from the Chief Executive Officer. Approval will be subject to consideration of the relevance of the training course to the duties of the Councillor, and the cost of the course relative to the available budget.

Councillors are encouraged to complete the Australian Institute of Company Directors (AICD) course. Councillors do not require Council approval for enrolment within this course. Enrolment in AICD will be coordinated by the CEO in consultation with the Mayor to stage enrolments over the Council term to assist in managing the budget.

3.4 Budget allocations for conferences, seminars, functions, events and training

The budget will provide an annual allocation for Councillors' participation in conferences, seminars, functions, events and training. This will be based on an amount equal to a fixed percentage of the Mayoral and Councillor allowances set for each mayoral year (as determined by the State Government each year).

Each Councillor (other than the Mayor) will be allocated an amount equal to 20% of the Councillor allowance. The Mayor will be allocated an amount equal to 10% of the Mayoral allowance. Allocations will be based on the Mayoral year (i.e. November to October).

Any Councillor wishing to spend more than their allocation will require approval via a Council resolution.

AICD course fees will be additional to the annual professional development allocation for Councillors.

Councillors' annual membership of the AICD or other relevant organisations will be paid by Council and will count towards that Councillor's annual allocation.

3.5 Legal advice

Council will be responsible for obtaining and meeting the costs of any legal advice needed by the organisation as a whole.

Councillors will be responsible for the costs of any legal advice that they seek as individual Councillors, unless Council resolves otherwise.

Councillors may be entitled to claim their individual legal expenses against the Councillors' liability insurance policy held by Council however this will depend upon the circumstances.

3.6 Other expenditure

Any expenditure not specified above for which a Councillor seeks reimbursement or payment by Council shall be the responsibility of the Councillor, except if Council resolves otherwise. Such requests must be submitted in writing to the Chief Executive Officer who will then arrange for the matter to be reported to Council.

3.7 Reimbursement Procedure

Claims should be submitted on a quarterly basis to ensure timely reimbursement (by the end of September, December, March and June in each financial year).

Councillors should submit any claims for reimbursement within six months of incurring the expenses.

At the end of a Councillor's period of service, any outstanding expense claims must be lodged within one week of the election date.

Reimbursement of expenses will be made upon presentation of suitable documentation to substantiate the expenditure. Wherever possible, Councillors are to provide receipts for expenses incurred. Expenses will not be paid in advance unless authorised by the Chief Executive Officer.

Details of expenses and receipts should be listed on the appropriate Councillors Expense Claim form for reimbursement. Such expense claims are to be forwarded to the Manager Finance.

These forms are attached to this policy:

- Travel Expenses claim form
- Carer Expenses claim form
- Councillor General Expenses claim form.

3.8 Reporting

The Finance Unit will maintain a register of all reimbursements that have been paid.

4 Resources and equipment

4.1 Office and administration support

Council will provide an office for the Mayor at the Civic Centre for the purpose of conducting Mayoral duties.

Office facilities will also be available in the Councillors' Lounge for all Councillors to access computer and printing equipment, and for reading and meeting preparation.

The Executive Services unit will provide administration support for the Mayor and Councillors in terms of assistance with correspondence, faxes, scheduling of meetings and other Council-related tasks (see Councillor Mail Protocol).

4.2 Stationery

Council purchases stationery and office equipment through group purchasing and tendering arrangements which ensure that Council receives competitive pricing. Resources required by Councillors to undertake their duties will be supplied according to these arrangements.

Council will provide all Councillors with standard stationery supplies including paper, pens, diaries, writing pads, data memory sticks, envelopes, etc.

Individualised Councillor letter-head paper and business cards will be provided by Council.

Requests for stationery should be made to the Executive Assistant in Executive Services.

Councillors may occasionally need additional stationery at short notice. If this is purchased by the Councillor, then the cost will be reimbursed provided that a receipt is provided, and that the cost, amount and type of stationery purchased is consistent with normal Council practice.

4.3 Apparel

The Council shall, upon request, provide Councillors with any protective clothing (e.g. safety vests) required to assist in carrying out the duties of office. This clothing is to be returned promptly upon the completion of the activity.

4.4 Security Passes

Councillors will be provided with security passes that enable access to the Council Chamber, meeting rooms and Councillors lounge at the Civic Centre. Councillors are responsible for the safe custody of these cards.

4.5 Council Vehicle Use

The Mayor will be provided with a Council car (Mayoral car) for use during their term of office as Mayor. The car will be a passenger vehicle that is included on the same list of vehicles approved for use by Council staff. The Mayor will be entitled to use this car for all Council business, and reasonable private use. Council will maintain the car and meet all operating costs. A newly elected Mayor will use the existing Mayoral car. When the Mayoral car is due to be replaced in accordance with Council's fleet vehicle policy (i.e. three years or 100,000 kms.) then the Mayor will be consulted regarding the choice of replacement vehicle.

Other Councillors will not be provided with access to a Council vehicle. Councillors can claim reimbursement for their own transport costs where this relates to Council business.

5 Computer and Communication equipment

Each Councillor will be provided with a standard suite of computer and communications equipment and services to help them to perform their role as a Councillor.

Councillors are required to sign a statement confirming that they have been supplied with the equipment, and acknowledging their understanding of this policy in regard to the use of computer and communications equipment and services.

All use of this equipment is to be in accordance with the Nillumbik Governance Code (incorporating the Councillors' Code of Conduct), and the Acceptable Use Guidelines for Computer and Communications Equipment (as included in this policy).

5.1 Standard equipment

Council will meet the purchase, rental, installation, maintenance and consumable costs for standard hardware, and Council Information Technology staff will provide technical support. This suite of equipment will include:

- a mobile phone with email access (iPhone)
- a Bluetooth wireless facility for the mobile phone in the Councillor's private car (if not already installed)
- a tablet/ laptop device
- a MFD (a multi-functional device, an integrated printer/scanner/copier) is available on request.

In addition to the standard suite of equipment, the following will be available for individual Councillors upon request: a separate monitor, docking unit, wireless keyboard and wireless mouse.

Software provided with the tablet/ laptop device will include Microsoft Operating System, Microsoft Office applications, Internet Explorer, and anti-virus and printing software. Applications for the computer will be installed by Council where these relate to Council business.

Each Councillor will be provided with an individual email address (name@nillumbik.vic.gov.au) for use for Council business.

Should a MFD be requested, one set of toner cartridges will be provided per annum per Councillor. This will produce 1,500 pages a year. Any large quantities of printing should be arranged via Executive Services, as these can be done more efficiently using large printer machines at the Civic Centre.

5.2 Standard services

Each Councillor will be provided with standard computer and communications services, for which Council Information Technology staff will provide technical support. This will include:

- a broadband connection (for the tablet/ laptop device and mobile phone)
- a mobile phone service.

5.3 Costs

For reasons of convenience, Councillors are entitled to use their Council mobile phone for limited personal usage (up to \$20 per month). Council will supply each Councillor with a copy of the monthly invoice for the mobile phone. It is each Councillor's responsibility to check this invoice and confirm whether any personal usage exceeds \$20 for the month. If so, then the Councillor is to reimburse Council with a cheque for the excess amount payable to Nillumbik Shire Council within one month of receiving the invoice.

Download limits and data allowances for broadband and mobile connections will be per current contractual arrangements with Council's telecommunications provider.

Excess usage will attract additional costs to Council. The allowable limits are considered to be ample for the purposes of Council business, and therefore any costs for excess usage will be charged to the Councillor.

5.4 Non-standard equipment and services

If a Councillor prefers to purchase or use their own equipment then this will be at their expense. Costs will not be reimbursed by Council and the Councillor will be solely responsible for any technical or software support required.

5.5 Use when overseas

If Councillors are travelling overseas and need to be able to be contacted via their Council mobile phone during this time, then special arrangements need to be made with the IT unit at least two weeks prior to their departure. This is due to the fact that data services for mobile phones can be very expensive for overseas usage, and these services need to be temporarily closed, or a suitable replacement phone allocated on a temporary basis.

5.6 Lost or damaged equipment

If any computer or communications equipment is lost or damaged while allocated to a Councillor, then this should be reported to the Executive Assistant who will arrange for Council's IT staff to replace or repair the equipment. It is important that Councillors take care of the equipment to avoid loss or damage. The costs of replacement or repair will be included in the register of Councillor's expense claims. This will not apply if the replacement or repair is caused by a technical fault with the equipment.

5.7 End of Councillor's service

At the end of a Council term all Councillors who resign or are not re-elected must return all Council computer and communications equipment within one week of the resignation or election date. Council's IT staff can assist with collection of equipment if necessary.

Former Councillors will have the opportunity to purchase Council-owned hardware at the end of their term of office, subject to the equipment not being required for future use by Council, and fair market value being paid.

The valuation will be determined by the Manager Information and Technology, based on the average from a survey of three random prices from on-line auction sites or published catalogues.

All services that are registered with service providers under the name of Nillumbik Shire Council will be disconnected one week after the election or resignation date. Software provided by Council will be deleted from computers as this is subject to user licence conditions.

Former Councillors are entitled to retain electronic and paper records from their period of service. However it must be noted that any confidential information must continue to be kept confidential pursuant to the Local Government Act.

The individual email address provided to each former Councillor will be cancelled within one week of the election or resignation date.

A former Councillor who wishes to keep the Council mobile telephone number for their future personal use can have this number transferred to a personal mobile phone account. As this process involves considerable staff time, an administration fee of \$80 will be charged.

Receipts will be issued to former Councillors for any payments made for equipment purchases and mobile phone number transfers, and equipment will then be removed from Council's asset register.

6 Attachments

- Attachment 1 Acceptable Use Guidelines for Computer and Communications Equipment
- Attachment 2 Councillor Travel Claim Form
- Attachment 3 Councillor Carer Expenses Claim Form
- Attachment 4 Councillor General Expenses Claim Form
- Attachment 5 Councillor Agreement for the use of Council Information Technology equipment

Acceptable use guidelines for computer and communications equipment



Access and security

Computer systems and communications equipment supplied to Councillors and Council officers by Council are for Council business purposes, and are to be used in a safe, ethical and lawful manner and in accordance with organisational policies and relevant legislation.

Users are only authorised to use information and systems for which they have been granted access. Users must not divulge information which is confidential and must comply with the legal implications of copyright, intellectual property rights and privacy legislation, and have due regard for defamation and libel laws.

Software, code or scripts must not be downloaded from the internet. Users should not write, generate, compile, copy, collect, transmit, execute or attempt to introduce any computer code to any system or download software, code or scripts from the internet. Users who believe their equipment has a virus should not try to get rid of it but call the IT Helpdesk.

Any mail message or attachment that has not been received from a trusted source should not be opened and should be deleted.

Computer equipment left unattended (even if for only a short time) must be protected by a password. Equipment should not be left in the car where it can be seen by others. Computer equipment and mobile phones must not be loaned to anyone (even family) and care must be taken to protect equipment from loss or damage

Treat equipment with care. Do not drop them or submit them to extreme hot or cold temperatures, liquids or dirt. Protective covers will be supplied for portable devices and should be correctly used.

Always use a password that is secure by including capital letters, numbers and other characters. Never disclose passwords to anyone, and do not write down passwords. Do not use the 'remember password' option on applications such as email or the internet.

Computer and communications equipment

Computers and mobile phones must not be used to harass, discriminate against or victimise any other person or for illegal or unethical purposes.

Computer equipment, mobile phones and portable devices must not be modified in any way. If equipment is broken please contact the IT Helpdesk.

Use of computer equipment and mobile phones supplied by Council is monitored on an ongoing basis. All equipment remains the property of Council and Council reserves the right to conduct equipment inspections.

Formal applications ('apps') for the tablet computer and mobile phone may be downloaded by users from official sites however Council will not provide technical support for apps that are not related to Council business. Users are not permitted to load other games or software applications (including ringtones) onto computer equipment or mobile phones. All software must be loaded by the IT Helpdesk.

Data and information created, saved, transmitted or archived on Council equipment remains the property of Council. Data and information stored on laptops must be backed up so that it is not lost if the equipment is stolen or damaged.

Council equipment is not to be used for electioneering purposes.

Email and internet use

Use of emails, the internet or social media for Council business purposes must comply with the Governance Code, Media Protocol and other relevant policies and laws.

Councillors should not publish information that purports to be on behalf of Council on any website or social media site. Council has procedures for publishing and managing such information to ensure that it is current and accurate. Contact the Manager Governance and Communications with any queries.

Councillors who publish information in their individual capacity in emails or on websites or social media, should be take care to distinguish between Council's official position and their own personal views to avoid any confusion.

If emails received or sent by a Councillor require a Council decision or action, the email should be forwarded to Executive Services for attention and for registration as formal correspondence to Council.

Do not use the email system to send emails to large numbers of recipients ('spam') or to transmit objectionable material.

Users of a Council provided computer or mobile phone are not permitted to use or download content from websites that in any way involves pornography or may debase, defile or discriminate or is militant or includes other content that may cause offence to anyone.

Councillor Travel Claim Form

Councillor name	
Type of vehicle	
Account	0601.0015

Date	Starting odometer reading	Finishing odometer reading	Total kilometres	Reason for journey
Total kilometres travelled				

I certify that the expenses claimed herein were actually incurred by me in attending meetings of Nillumbik Shire Council and meetings and/or events as a result of an activity authorised by the Council, or reasonable expenses incurred in carrying out my duties as a Councillor in accordance with section 75 of the Local Government Act 1989, and exclude items of a personal nature.

Signature	
Date	

Finance Use Only

Reviewed for reasonableness:

Signature	
Date	

Councillor Carer Expenses Claim Form

Councillor name	
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Date	Reason carer required	Total hours	Amount
Total			

I certify that the expenses claimed herein were actually incurred by me in attending meetings of Nillumbik Shire Council and meetings and/or events as a result of an activity authorised by the Council, or reasonable expenses incurred in carrying out my duties as a Councillor in accordance with Section 75 of the Local Government Act 1989, and exclude items of a personal nature.

Signature	
Date	

Finance Use Only

Reviewed for reasonableness:

Signature	
Date	

Councillor General Expenses Claim Form

Councillor name	
-----------------	--

Date	Details of expense	Amount	Receipt attached (yes/no)
Total			

I certify that the expenses claimed herein were actually incurred by me in attending meetings of Nillumbik Shire Council and meetings and/or events as a result of an activity authorised by the Council, or reasonable expenses incurred in carrying out my duties as a Councillor in accordance with section 75 of the *Local Government Act 1989*, and exclude items of a personal nature.

Signature	
Date	

Finance Use Only

Reviewed for reasonableness:

Signature	
Date	

Councillor agreement for the use of Council computer and communications equipment



I acknowledge that the following equipment has been supplied to me by Council:

- Laptop computer
- Tablet computer
- Mobile phone
- Integrated printer/scanner/copier

In receiving and operating Council computer and communications equipment, I acknowledge, understand and will adhere to the following:

- Councillor Resources and Expenses Policy 2012
- Nillumbik Governance Code (incorporating Councillor Code of Conduct)

Councillor name	
Signature	
Date	