



REIMBURSEMENT OF CHILDCARE EXPENSES TO ELECTED MEMBERS

PURPOSE

This policy regulates the reimbursement to Elected Members of childcare expenses incurred as a result of Elected Members attending formal meetings, external committee meetings, training sessions or functions as requested by the City.

SCOPE

This policy applies to all Elected Members and to all City officers with responsibility for financial management.

DEFINITIONS

CEO means the Chief Executive Officer of the City.

City means the City of Kalgoorlie-Boulder.

Committee means a committee of Council which is established by resolution of Council.

Council means the elected governing body of City comprised of Councillors and the Mayor.

Elected Member means a Councillor or the Mayor.

POLICY STATEMENT

The City is committed to transparency, consistency, legislative compliance and strong financial management and has established this policy to support those principles.

POLICY DETAILS

1. In accordance with regulations 31(1) and 32 of the *Local Government (Administration) Regulations 1996*, the City will reimburse childcare expenses incurred by Elected Members as a result of the Elected Member attending:
 - a. Council meetings or meetings of Committees of which the Elected Member is a member;
 - b. training sessions; or
 - c. performing functions with the express authority of the Council in accordance with regulation 32(2)(1)(b) of the *Local Government (Administration) Regulations 1996* or in his or her authority as a Council member.



2. Childcare expenses will be reimbursed to a maximum value determined by the Salary and Allowance Tribunal , or the actual cost per hour, whichever is the lesser amount.
4. Elected Members will be required to provide details of the meeting or function attended and verification of the cost incurred in the form of a receipt or in the absence of a receipt, in the form of a statutory declaration. An Elected Member must provide such information as is reasonably required by the CEO in order to document and process such reimbursement in accordance with the City's financial management and record keeping requirements.
5. Any tax implications arising as a result of the reimbursement of childcare expenses is to be borne by the Elected Member.

COMPLIANCE REQUIREMENTS

Section 5.98(2) *Local Government Act 1995*

Regulation 32 of the *Local Government (Administration) Regulations 1996*

Salary and Allowances Tribunal

DOCUMENT CONTROL				
Responsible Department	Finance			
Description of Changes	Removal of policy number.			
Version	Resolution Number	Endorsement Date:	Last Reviewed Date:	Next Review Date:
1	14.2.1	27 March 2023	February 2023	March 2025
2	13.1.2	18 August 2025	June 2025	June 2027