6.06.8 Travel and Accommodation

Directorate | Business and Governance
---|---
Responsible Officer | Director

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Introduction

This document provides guidance for arranging travel as part of employee’s normal course of business on behalf of the Bega Valley Shire Council (BVSC). This includes attending work related external courses, conferences, seminars or workshops.

This procedure:

- Outlines how travel and accommodation expenses incurred by employees in the performance of official duties will be arranged.
- Ensures there is accountability and transparency in the reimbursement of expenses.

An employee’s ability to claim for travel expenses is for reasonable expenses related to BVSC business. The employee will be entitled to entitlements in accordance with the Australian Taxation Office (ATO) taxation determinations.

Definitions

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
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<tbody>
<tr>
<td>Council Business</td>
<td>Official business conducted on behalf of, and approved by Council, either to fulfil a legislative requirement or to achieve a benefit for Council. This may include an employee’s attendance at external courses, conferences, seminars or workshops.</td>
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<tr>
<td>Hospitality</td>
<td>Expenditure incurred for the reception and entertainment of guests or visitors of Council.</td>
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<tr>
<td>Administrative Coordinators</td>
<td>Each Group has an Administration Coordinator (AC). Ask your Group/Executive Manager if you are unsure who your Group’s AC is.</td>
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<tr>
<td>Intrastate</td>
<td>Travel within NSW or the ACT. It does not include travelling within the shire boundaries. Travel outside of NSW/ACT requires General Manager approval.</td>
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Authorisation

The General Manager, Directors and/or the Executive Manager are required to approve all travel requests. All charges (travel, accommodation, meals, etc.) must be provided at the time of the request. Employees travelling on Council business must:

1. At all times comply with Council’s Code of Conduct.
2. Exercise the same care in incurring expenses as a person travelling for personal reasons.
3. Make their business travel arrangements to ensure best value to Council.
4. Submit the required forms as soon as possible after they know they need travel and accommodation as tariffs get more expensive as the date of travel gets nearer. If you delay in providing necessary paperwork, which results in a significant increase in price of travel you may be required to seek re-approval.

If the travel is to be sponsored by or contributed to by an external entity, notice of this must be made on the employees request form prior to the General Manager, Director or Executive Manager approval.

Any costs associated with private accompanying person/s will not be met by Council. The Director/Executive Manager should be advised and approve where any employee intends to take an accompanying person with them.

Please refer to Council Policy - Behaviour of Councillors and Staff for further information.
Process

1. Complete a travel/training request form.
2. Present this form to the relevant Administration Coordinator/Executive Assistant.
3. The AC will “cost” your request. Please see below for information relating to costing of request (Note: No booking is made at this time).
4. If your request includes a training component, then you will need a representative from Employee Support Services (ESS) to confirm your particular training event is registered under the Corporate Training Plan (must have been identified in your EKaS review).
5. Present all forms (including the total cost of travel) to your Director/Executive Manager for approval. At this point a GL allocation number must be assigned for costing.
6. Return the form to your AC for booking. The AC will arrange your travel, accommodation and per diem allowances.

These arrangements are to be notified to the travelling employee and filed in the ERMS under “travel”. If required, the AC will forward a copy to the Employee Support Services Team for record keeping.

Types of travel expense

This procedure identifies four types of expenses:

- Travel
- Meals
- Accommodation
- Incidental expenses (inclusive of any travel expense entitlement) referenced from the ATO publication released each year, titled “What are the reasonable travel and overtime meal allowance expense amounts for the <relevant> income year?”

This document is sourced from the Australian Taxation Office and forms the underlying principles behind this procedure.

To find this document on the internet, go to:


Under this, choose:

+ ATO Rulings and Determinations (Including GST Bulletins)
  + By type
    + Determinations (Including GST Bulletins)
      + Taxation

Under the Taxation heading, choose the relevant year and select the document from the list.

Travel

Travel relates to all modes of travel. It includes flights, taxis, public transport, hire car and council vehicle.

- **Flights**
  Only ACs are authorised to book flights. These flights will be costed to the relevant area of your budget.

- **Taxi**
  The ACs will issue Cabcharge vouchers for travel by taxi, as determined and approved by the Director/Executive Manager. It is the employee’s responsibility to ensure the correct details are written on the voucher at the time of redemption.
Council will receive a scanned copy of the voucher with travel details and signature on it from Cabcharge. Any unused Cabcharge vouchers will be returned to the AC.

If an employee wishes to use taxis for any other purposes than approved, they will need to pay using their own funds.

- **Vehicle**
  If the employee is comfortable driving to their destination, the employee must make arrangements for a Council vehicle to be available for the duration of the travel. This could either be borrowing a leaseback vehicle from a fellow employee or requesting the pool car from the Fleet Manager.

Council does not endorse using your private vehicle while on work related travel due to insurance requirements.

**Meals**

ATO has a meals table which they deem as a reasonable meal expense for an employee when asked to travel. An employee is entitled to this allowance for each meal period (breakfast, lunch, dinner) they are travelling, providing meals are not part of the travel package (e.g. lunch provided at conference).

The relevant Administration Coordinator (AC) will request (via Creditors) an EFT payment to your bank account for the ATO reasonable meal allowance. You will then be responsible for all of your meals while travelling. Council does not require a reimbursement or reconciliation.

E.g.: The ATO specifies the allowable meal expenses each for 3 meal periods in a capital city; that is breakfast, lunch and dinner. The employee will receive the relevant amount of money into their bank account. However, if an employee is going to be away for less than the 3 meals per day or not responsible for 3 meals per day, they will only receive the allowance for those meals they are responsible for (e.g. receive a breakfast and dinner allowance if lunch is provided at a conference).

**Accommodation**

The ATO determination issued each year has accommodation rates which the ATO deem as reasonable for an employee when asked to travel away from home.

The ACs are instructed to book accommodation to the value as determined by the ATO. This may mean that the employee who is travelling is not staying at the same venue as their event or even at the accommodation centre of their choice. If an employee wishes to stay at an accommodation centre with a value exceeding the ATO reasonable value, the employee can elect to pay the difference from their own funds. The AC will still make the booking for the employee.

**Exclusions**

The following expenditure is deemed to be private expenditure, and thus Council funds are not to be used to purchase:

- Tips or gratuities.
- Dinner or functions held at private residences.
- Alcohol. Council does not expect employees to not consume alcohol responsibly while on business travel, but it does expect the employee to conduct themselves in the manner stated in Council’s Code of Conduct and any expenditure will be the employee’s obligation.
- Travel, accommodation or meal expense for any persons who are not an employee of Council when accompanying the staff member.
- The provision or receipt of hospitality that would raise ethical or impartiality issues covered by Council’s Code of Conduct.
- In-house movies and magazines.
Expenditure incurred by Council which is considered to be private expenses must be paid by the employee and not issued to Council.

**Travel outside of work hours**

Where employees are required to travel outside normal working hours, overtime payments do not apply but time in lieu claims will be considered. These claims will be considered on an individual basis by the relevant Group/Executive Manager.

Time in lieu should apply when:

- An employee is required to travel on a Saturday, Sunday or public holiday to be at a meeting or training venue on a Monday or Friday.
- An employee is required to attend training or meetings and the total hours (including reasonable travel time) exceed 10 hours for the day time in lieu shall apply to the hours exceeding 10 hours.

Reasonable travel time shall be calculated using “www.whereis.com.au“ for the shortest distance and adding a 20 minute rest break every 4 hours.

- An employee travels to Sydney (or other city/region) and returns the same day and the total time from leaving to returning home exceeds 10 hours, time in lieu shall apply to the hours exceeding 10 hours.
- Unforeseen delays beyond the above will be considered at the discretion of the manager.
- In determining whether an overnight stay is appropriate, the manager and the employee shall complete a risk assessment prior to the proposed trip. The risk assessment should take into account:
  - duration of the event i.e. number of hours and start/finish times,
  - number of employees travelling,
  - distance to be travelled,
  - weather conditions,
  - nature of the event.