



WUJAL WUJAL ABORIGINAL SHIRE COUNCIL

Travel and Accommodation Policy

Document Control

Version History:	2025				
Reviewed and adopted	Jan 2025	Resolution Ref		File Ref	Magiq 30150
Next review due					

1. Origin / Authority

Wujal Wujal Aboriginal Shire Council.

2. Purpose and Scope

This policy provides direction on official travel, accommodation, meals, car hire and other travel entitlements. The objectives of this policy are to clarify Council's responsibilities and methods for compensation of employees for expenses incurred when required to travel due to official travel or business,

The policy also outlines the clear accounting practices for all travel expenditures to ensure staff or councillors are not financially disadvantaged as a result of business travel outlines the guidelines.

This policy should be read in conjunction with the current version of the:

- Australian Taxation Office (ATO) Reasonable Travel Allowances Guide and
- The Queensland Government International Travelling, Relieving and Living Expenses Directive (including General Conditions).

This policy applies to all Wujal Wujal Aboriginal Shire Council employees and persons authorised to undertake official travel on behalf of Wujal Wujal Aboriginal Shire Council.

Where direction is not provided by the Expenses Reimbursement for Councillors Policy, it also applies to the Mayor and Councillors.

It does **not** apply to everyday travel between WWASC office and work locations and does not apply to contractors.

3. Definitions

ATO: Australian Taxation Office

Best value fare: Lowest cost domestic air fare available at the time of booking taking into account other relevant factors such as waiting time or practical travel arrangements to meet official travel obligations. Employees are not expected to undertake circuitous itineraries merely to access the lowest available fares.

Council: Wujal Wujal Aboriginal Shire Council or WWASC.

CEO: Chief Executive Officer.

Employee / persons authorised: For the purposes of this policy, employee shall mean an WWASC employee, or persons authorised to undertake official travel on behalf of WWASC or otherwise determined by the CEO at their discretion.

Official travel/business: Travel undertaken (mostly outside of the WWASC region) to conduct business on behalf of Council where an employee is required to undertake certain tasks to satisfy legislative requirements or achieve business objectives for Council. This also includes functions that are a requirement of an employee's role and may also include attending an event or function to perform duties. Examples include conferences, training, workshops, meetings or to represent Council at an event.

Travel Arranger: WWASC Staff member responsible for booking travel and accommodation. The Executive Assistant to the CEO is responsible for booking travel and accommodation for the CEO and Councillors. The relevant finance team member will book the travel and accommodation for all other staff.

Usual Place of Work/Duty: A designated office, depot or fixed plant (i.e. Water Treatment Plant) where an employee has been notified of their starting and finishing location upon commencement in the position.

4. Policy Statements

4.1. Key Principles

Employees undertaking official travel must ensure accommodation, meals and other entitlements are reasonable in terms of cost and standards, taking into account WWASC's business image and public perception.

Prior to making travel requests, consideration should be given to alternative options for attendance such as video conferencing or on-line training.

All official accommodation and travel must be requested on the Travel and Accommodation Booking form before being approved by the travellers Manager and by the CEO. Once approved, all travel is booked by the relevant travel arranger.

4.2 Air Travel

Council's policy is to take advantage of the 'best value fare', giving consideration to the employee's departure and/or arrival needs and the length of journey (referring to direct or connecting flights). Therefore, the flight requested may not always be that which is booked. The standard of air travel for all employees is economy class however persons travelling may upgrade to a higher class of travel providing the upgrade is at no additional cost to Council.

Where flexibility is required for return times or connecting flights, a suitably flexible ticket may be purchased with the approval of the CEO.

4.3 International Travel and Annual Reporting Requirements

4.3.1 International Travel

There should be no need for international travel on behalf of Council business.

In the very unlikely event such travel is required the following apply:

- Except where prior Council approval is received, the CEO must approve all requests to attend international events. The standard of air travel for flights shall be as determined by the CEO and assessed on the merits of each request.
- A travel allowance will be paid in advance in accordance with the current directive for reasonable allowance amounts for meals and incidentals for all international travel and will be paid prior to travel commencing, where time permits.
- Council will reimburse reasonable business-related expenses including the cost of visas and currency conversion however acquiring these items is the responsibility of the employee.
- Prepayment of all accommodation is preferred; however, it is acknowledged that some countries do not permit this. In such cases, an increase to the daily travel allowance may be made to offset accommodation costs. Any increase to cover accommodation costs must be approved by the CEO. If the allowance exceeds the directive guidelines a full acquittal will be required.

4.3.2 Annual Reporting Requirements

In accordance with Local Government Regulation 2012 (s.188) any international travel will be published in the Council's Annual Report, this will include the following details: name, position title, destination, purpose, cost and any other relevant information.

4.4 Accommodation Standards

- Employees are to be provided with cost-effective, reasonable accommodation in well-appointed establishments offering a comfortable standard of accommodation, including individual sleeping quarters and ensuite, except where this standard is not available at a particular location.
- WWASC will always request the 'Government Rate' when booking accommodation, where it is available.
- Although WWASC does not have any preferred supplier arrangements for accommodation, we do have regular suppliers in most of the areas routinely visited for business purposes, and your travel arranger will make your reservation with these providers where possible.
- Generally, accommodation of 5-star standard or higher should **not** be used unless the employee is attending a conference or a meeting venue where other delegates are accommodated.
 - Where practical and available, accommodation will be arranged within close proximity of event venues.
- Prepayment of all accommodation is preferred and will be arranged by the staff member responsible for making your travel arrangements, however employees who have pre-booked/paid accommodation will be reimbursed for actual costs or in accordance with the ATO guidelines. Any increase to cover accommodation costs must be approved by the CEO and a full acquittal will be required.

4.5 Loyalty Programs

You may accrue points for loyalty programs (frequent flyer programs, hotel rewards programs or membership or other loyalty rewards program) when travelling, please advise your travel arranger of the relevant details before they book your travel. The responsibility to provide this information sits with the person travelling and not with the travel arranger.

4.6 Meals and Incidentals Claims

The actual and reasonable costs allowed for meals are not to exceed the standard meal allowances as prescribed by the Australian Tax Office Reasonable Travel Allowance Guidelines unless otherwise approved by the CEO. Any costs over and above the standard meal allowances must be paid by the staff member at their own cost.

The allowances referred to in this policy in situations where the accommodation, meals or incidentals are not paid directly by Council, the event organisers or reimbursed to the employee.

Payment of meal allowances shall be based on the prescribed rates for the particular region where the employee incurred the expense, as prescribed by the Australian Tax Office Reasonable Travel Allowance Guidelines.

The payment of allowances where overnight absences are required depends on the period and time of travel.

4.6.1 Departure and Return times as they apply to meal allowances

On the first and last day of an employee's overnight absence from their usual place of work or home, the employee is entitled to the payment of meal allowance in accordance with the following departure and return times:

- **Breakfast:** an employee is **not** eligible for payment of expenses or a meal allowance upon departure except in situations where the employee has to depart from their usual place of work or home before 7.00 am, and it is not practicable for the employee to have breakfast before leaving and must purchase it during the journey
- **Lunch:** the employee departs earlier than 1.30 pm or returns later than 1.30 pm.
- **Dinner:** the employee departs earlier than 6.30 pm or returns later than 6.30 pm.

An employee is not entitled to expenses or a meal allowance for a meal that is provided at Council or the meeting organiser's expense or as part of a fare, provided that such meal is of reasonable quantity and quality in the relevant circumstances.

4.6.2 Incidental Allowance

An 'Incidental Allowance' may be claimed for each full day the employee is required to be away from home.

This allowance is intended to cover expenditure of the following nature: newspapers, magazines; snacks including coffee, tea or drinks, etc; private telephone calls; personal items necessary for the travel.

The value of the incidentals allowance is determined by the Australian Tax Office Reasonable Travel Allowance Guidelines.

4.6.3 Not Payable During Leave:

An employee who takes leave while travelling on official duty or while absent from their usual place of work on relieving or special duty is **not** entitled to the payment of travelling or relieving expenses or allowances during the period of the leave except in the case of illness or any other case determined by the CEO.

4.6.4 Reasonable Expenses

Employees travelling are entitled to claim 'reasonable' actual expenses, including the use of taxis/ride sharing companies. Where actual expenses are claimed, all expenses must be supported by relevant tax invoices.

The actual values recommended for meals and other expenses are determined by the Australian Tax Office Reasonable Travel Allowance Guidelines, please refer to their most up-to-date information for the dollar amounts.

Expenses associated with the following will **not** be paid or reimbursed:

- alcoholic mini bar purchases
- toiletries
- traffic infringements incurred in either a Council vehicle, private vehicle or hire car
- laundering or dry cleaning
- airline lounge membership
- in-flight and in-house movies
- alcohol
- raffles or donations to groups and
- expenses incurred by or on behalf of others such as partners or family members
- expenses associated with missed flights or accommodation if the employee was negligent in their efforts to make the flights. Refer to section 4.16 of this Policy for more information on this matter.

Where a conference dinner or meal (including breakfast or lunch) is included in the registration, the respective allowance for that meal will be not be included/or will be deducted from the total daily allowance. If the employee chooses not to attend a provided dinner/meal, then the full cost of the alternate meal shall be at the employee's expense.

Example: The following is an example of how the allowance is calculated:

An employee travels to Brisbane for a two-day conference commencing Monday morning and finishing Tuesday afternoon. Travel to Brisbane on Monday morning is considered impractical and therefore a Sunday flight is required. The employee chooses to leave on Saturday on a business class flight (rather than on Sunday afternoon) and returns on Tuesday night in economy class.

The conference registration includes dinner on Monday night and lunches for both conference days but no breakfasts. On Monday night the employee decides not to attend the conference dinner and instead orders room service. Travel home on Tuesday is on a late afternoon flight arriving home before 6.30pm. The following allowance will be paid:

Paid by WWASC	Paid by Employee
Sunday night dinner	Upgrade to business class
Incidentals for Monday	Saturday night accommodation
Monday breakfast	Monday night dinner
Tuesday breakfast	

- Travel related expenses that do not comply with this policy will not be reimbursed.
- Employees submitting non-complying expense claims risk delays in processing their claim, or partial or total forfeiture of reimbursement.
- Prepayment of expenses preclude any further claims for reimbursement of incidental costs.

4.6.5 Documentary Evidence

Before an expense or claim is paid the employee may be required to produce documentary evidence as determined by the CEO, such as receipts, itemised statements and or certifications.

4.6.6 Time Limit on Claim

Unless approved by the CEO, a claim will not be paid unless it is submitted within 3 months of the date of completion of the travel or incurring the expense.

4.7 Parking

Council will reimburse the cost of parking fees incurred to attend an event.

- Supporting receipts are required for reimbursement.
- Short-term airport parking facilities shall only be used where it is economical to do so and after all other reasonable methods of transport to and from the airport have been considered.

4.8 Excess Travelling Time

- An employee required to travel will, as part of the employee's duties, be paid for such travelling time at ordinary rates Monday to Friday inclusive.
- An employee required to undertake official business at a place away from the employee's usual place of duty, involving travelling time outside ordinary working hours or that normally occupied in travelling to and from the employee's place of duty, will be paid in accordance with the relevant award for all such excess travelling time.
- This provision does not apply to contract staff.

4.9 Part-day Travel

- Where official business travel does not require overnight accommodation, the employee will be entitled to reimbursement for the reasonable cost of meals and expenses, refer to section 4.6.1 which sets out the times that meal allowances may be applied.
- A prepaid incidental allowance will not be made for part day travel, however a claim for costs up to the approved limit may be made with proof of expenditure.
- Ordinarily there will not be any reimbursement for meals/incidentals for travel within the WWASC region.

4.10 Car Hire, Taxis and Ride Sharing

- All car hire should be sourced on 'best available' rates and restricted to a small four-cylinder vehicle.
- WWASC has preferred supplier for Taxis in some locations, please speak to your travel arranger about your requirements.
- Receipts must be kept for all car hire, taxi or ride share trips.

4.11 Private Vehicle Use

- An allowance may be claimed for the use of a private motor vehicle for official purposes with the prior approval of the employee's supervisor.
- The employee must provide a Certificate of Insurance for the vehicle prior to its use for Council related work.
- The allowance does not cover travel between the employee's residence and their usual place of work, only the additional distance travelled is reimbursable.

There are two options for claims:

- Fuel receipts (generally appropriate for long journeys, where a mileage allowance is not cost-effective, noting that costs relating to personal use will not be reimbursed) or
- A motor vehicle mileage allowance.

4.12 Fines

Any fines incurred while travelling in Council vehicles, privately owned vehicles or rental vehicles when attending to council business will be the responsibility of the employee incurring the fine. Any fines must be paid on time by the employee.

4.13 Private Travel Arrangements

Council will not pay for, or make arrangements for private travellers (e.g. spouse, child, friend, etc.) accompanying Council employees.

If an employee or councillor's spouse or family member stays with the employee or councillor, any additional costs over and above the cost for the employee or councillor will be paid for in full by that person.

4.14 Payment of Expenses

The following options or a combination may be used to pay travel expenses:

- Travel expenses will be prepaid by the travel arranger using either the WWASC Credit Card or by direct supplier tax invoice payable by WWASC or by
- Reimbursement of actual, reasonable costs incurred by the employee upon completion of the relevant Travel and Accommodation Claim form and on presentation of relevant receipts.

4.15 Changes and Cancellation of Travel Arrangements

Council recognises that, from time to time, circumstances may arise that require changes to, and cancellation of, travel arrangements. To maximise the effectiveness of travel budgets, changes to, and cancellations of, travel arrangements must be kept to a minimum. All employees travelling on Council business, must:

- Be informed in advance of procedures for varying and cancelling travel arrangements; and
- Seek prior approval to change and cancel airfares and accommodation.

The CEO or Manager responsible for approving the initial travel arrangements may approve changes and cancellations.

In the case of an emergency or unforeseen event requiring cancellation of travel arrangements, all employees travelling on Council business must make every effort to contact the person responsible for their travel arrangements to ensure that cancellations are made in as timely as manner as possible.

Cancellations made without prior approval, may lead to Council seeking reimbursement of penalties incurred from the traveller.

4.16 Missed Flights, Traveller at Fault

- Where a Council employee misses a flight or accommodation through their own tardiness or carelessness, Council will **not** be responsible for making alternative arrangements, or for the costs associated with those arrangements.
- The Council employee will also not be paid for the additional time it may take to reach their destination over and above the time they could have been reasonably expected to take to travel to their destination if they have made their original flight or accommodation booking.

4. Application

This policy applies to all employees, volunteers and contractors (workers) of Council. This Policy does not form part of any employee's contract of employment. As a result of this review, changes may be made to this policy from time to time and all employees and contractors are required to comply with those changes.

5. Associated Policies, Processes and Forms

- Code of Conduct for Employees
- Code of Conduct for Councillors
- Expenses Reimbursement for Employees
- Expenses Reimbursement for Councillors
- Form: Travel Allowance Form

6. Relevant Legislation

- Local Government Act 2009
- Local Government Regulations 2012
- Human Rights Act 2019
- ATO Reasonable Travel Allowances – annual determination
- Queensland Government Domestic Travelling and Relieving Expenses Directive No. 9/11 and subsequent versions
- Queensland Government International Travelling, Relieving and Living Expenses Directive No. 10/11 and subsequent versions.

7. Review

Council will formally review this policy every year.

Kiley Hanslow

Chief Executive Officer

Wujal Wujal Aboriginal Shire Council