
TRAVEL AND ACCOMMODATION

APPROVALS

POLICY NUMBER	CORP-POL-111	DOC.ID	2243630
CATEGORY	Administrative		
POLICY OWNER	Chief Executive Officer		
APPROVAL DATE	24 August 2022	RESOLUTION NUMBER	7997

OBJECTIVE

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 to meet accommodation, travel and incidental expenses.
- To ensure that Council representatives provide clear accounting for all travel expenditures and are not financially disadvantaged as a result of business travel requirements.
- To maximise the effectiveness of travel budgets available to Council.

This policy should be read in conjunction with the current version of the Australian Taxation Office (ATO) Reasonable Travel Allowances guide and Queensland Government International Travelling, Relieving and Living Expenses Directive (including General Conditions).

To compensate employees for expenses incurred when required to travel due to official travel or business.

SCOPE

This policy applies to all Isaac Regional Council employees and persons authorised to undertake official travel on behalf of Isaac Regional Council. Where direction is not provided by the Councillor Support (Expenses Reimbursement) Policy, it also applies to the Mayor and Councillors. It does not apply to everyday travel between IRC office/work locations.

DEFINITIONS

TERM / ACRONYM

MEANING

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	Isaac Regional Council.
CEO	Chief Executive Officer.
Employee / persons authorised	For the purposes of this policy, employee shall mean an IRC employee or persons authorised to undertake official travel on behalf of Isaac Regional Council or otherwise determined by the CEO at their discretion.

Official travel/business

Travel undertaken (mostly outside of the IRC 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
- Represent Council at an event

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

POLICY STATEMENT

KEY PRINCIPLES

Employees undertaking official travel must ensure accommodation, meals and other entitlements are reasonable in terms of cost and standards, taking into account Isaac Regional Council'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 is organised by each directorate Executive Assistant through Council's corporate travel provider.

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.

Annual Reporting Requirements

In accordance with *Local Government Regulation 2012* (s.188) Employee's international travel details including name, position title, destination, purpose, cost and other information, will be published in the Council's Annual Report.

ACCOMMODATION STANDARDS

Isaac Regional Council has no preferred supplier arrangements for accommodation but it should, if available in the location to be visited, be of a 4 star standard, taking into account the Council's business image. 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 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.

Loyalty programs For information on claiming, accruing and redeeming points for loyalty programs (frequent flyer programs, hotel rewards programs or membership or other loyalty rewards program) refer to the Frequent Flyer and other Loyalty Reward Schemes Policy.

MEALS AND INCIDENTALS CLAIMS

The payment of allowances where overnight absences are required depends on the period and time of travel. 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 directive stipulated departure and return times. Incidental claims are payable for each full day the employee is required to be away from home.

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 following limits apply to the amount Council will reimburse for meals:

BREAKFAST: \$26.80

LUNCH \$30.60

DINNER \$52.72

These amounts are in line with the Australian Taxation Office Reasonable Travel Allowance guidelines which are updated annually.

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

- a. alcoholic mini bar purchases;
- b. toiletries;

- c. traffic infringements incurred in either a Council vehicle, private vehicle or hire car;
- d. laundering or dry cleaning;
- e. airline lounge membership;
- f. in-flight and in-house movies;
- g. alcohol;
- h. raffles or donations to groups; and
- i. expenses incurred by or on behalf of others such as partners or family members.

Where a conference dinner or meal (including breakfast or lunch) is included in the registration, the respective allowance for that meal 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:

ALLOWANCES PAID BY COUNCIL	EMPLOYEE COST
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.

Note: Prepayment of claims preclude any further claims for reimbursement of incidental costs.

PARKING

Council will reimburse the cost of parking fees incurred in order 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.

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 of 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.

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. 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 with the IRC region

CAR HIRE, TAXIS AND RIDE SHARING

All car hire should be sourced on 'best available' rates and restricted to a small four-cylinder vehicle.

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. 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),
- a motor vehicle or motor bike mileage allowance

NOTE: Any fines incurred while travelling in Council-leased vehicles, privately owned vehicles or rental vehicles when attending to council business will be the responsibility of the Council employee incurring the fine.

PRIVATE TRAVEL ARRANGEMENTS

Council will not pay for, nor make arrangements for private travellers (e.g. spouse, child, friend, etc.) accompanying Council employees.

PAYMENT OF EXPENSES

Payment options

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

- Isaac Regional Council credit card;
- direct supplier tax invoice payable by Isaac Regional Council; and/or
- reimbursement of actual, reasonable expenses.

An Isaac Regional Council credit card must not be used for cash withdrawals from ATMs or paying private expenses. Refer Isaac Regional Council Purchase Card Policy for further details.

When using a Isaac Regional Council credit card, the user must be cognisant and adhere to the limits as referred to in this Policy.

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:

- a. be informed in advance of procedures for varying and cancelling travel arrangements; and
- b. seek prior approval to change and cancel airfares and accommodation.

The CEO or Director 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. Where cancellations have been made without prior approval may lead to Council seeking reimbursement of penalties incurred.

INTERNATIONAL TRAVEL

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. An additional payment may be made with the approval of the CEO. If required, and with the approval of the CEO, a Corporate Credit Card may be issued to the employee in accordance with the relevant policy. 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.

LEGISLATIONS AND RELATED GUIDELINES

- *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](#)

REFERENCES

ID	NAME
CORP-POL-067	Purchasing Card Policy
CORP-POL-030	STARS Policy
CORP-POL-079	Code of Conduct
STAT-POL-057	Councillor Support (Expenses Reimbursement) Policy
CORP-POL-119	Frequent Flyer and Other Loyalty Reward Schemes Policy
CORP-FRM-078	Request to attend Training Form