



1.1.6

Travel - General

1 Rationale

- 1.1 This policy provides guidelines to NSW Rural Fire Service (“the Service”) staff in applying for, and claiming reimbursement for, travel. It should be read in conjunction with Service Policies 1.1.1 Corporate Credit Cards, 1.1.2 Delegations and 1.1.4 Accounts Payable.

2 Policy Principles

- 2.1 All Service staff are to exercise economy at all times in travel to ensure the Service limits its overall travel expenditure to a reasonable level.
- 2.2 All travel is to be approved by Delegated Officer. See Service Policy 1.1.2 Delegations.
- 2.3 When claiming reimbursement for travel, the Australian Taxation Office list of reasonable amounts will be used. These are reviewed annually. (Please refer to the Finance Community Page on the Intranet).

3 Procedures

- 3.1 Entitlement to travelling time is governed by the Service’s Award, and is a payment in the form of a salary.
- 3.2 Hire Cars are to be booked by the Clerical Officer Finance. Request is made by ticking the box on the “Approval to Travel” (refer to Appendix 1 or Finance Community Page on the Intranet) form, or completion of Car Hire form (refer to Appendix 2 or Finance Community Page on the Intranet).
- 3.3 **Use of Taxis – Cab Charge**
 - (a) All details are to be completed on Cabcharge Docket.
 - (b) An incomplete docket must not be signed.
 - (c) The fare in figures or words must be completed by the travelling officer, not by the taxi driver.



- (d) Cab Charge dockets are similar to cash and are to be kept securely.
- (e) Unused vouchers are to be returned to the issuing officer promptly. Cab Charge dockets are not to be handed to someone else if a trip is cancelled.
- (f) Cab Charge must be notified immediately in writing if dockets are lost or stolen. The Service is liable for any docket dated on or prior to the date of notification. The Service is further liable for lost dockets dated after the date of notification.
- (g) No tips or gratuities are to be paid to the driver.
- (h) The following officers have authority to approve Cab Charge use:
 - Commissioner
 - Executive Directors
 - Managers
 - Regional Managers

3.4 Claiming reimbursement for travel expenses:

- (a) Procedure for completing a Contingency form, and an attached sample form can be found in Policy 1.1.1 Corporate Credit Cards.
- (b) Actual expenditure represents a reimbursement to an employee for expenses incurred and will not be included on group certificates.
- (c) Employees claiming NSW Public Service Award Daily Rate:
- (d) Where the NSW Public Service Award rate is less than or equal to the ATO reasonable amount, no amount appears on the group certificate and therefore no taxation deducted.
- (e) ATO Reasonable Amounts rates to be claimed vary according to salary and destination.

The salary categories are:

- Above \$122,136 p.a.
- \$68,228 to \$122,136 p.a.
- Below \$68,228

The destination categories are:

- City Rates
- High Cost Country Centres
- Tier 2 Country Centres
- Other Country Centres
- International

3.5 Overtime and One-Day Meal Allowances

- (a) Overtime and one-day meal allowance claims up to an amount of \$17.90 per meal are considered reasonable. If a deduction



claimed on a taxation return is more than \$17.90 the whole claim must be substantiated with written evidence not just the reasonable amount. If the claim is \$17.90 no written evidence is required.

- (b) Extra Meals claimed in respect to trips in excess of 24 hour blocks:
- These meals must be substantiated by provision of a receipt and will be treated as actual expenses. They will not appear on group certificates. Claims must be within the meal allowance guidelines. Please note: receipts must be produced, Statutory Declarations are no longer acceptable.

3.6 Record keeping – Service

- (a) Records of payments made in respect to Overtime and One-Day Meal Allowances will be kept by Financial Services.

3.7 Record keeping – Employee

- (a) For taxation purposes it is the responsibility of each employee to keep sufficient records in respect to Overtime and One-Day Meal Allowances to justify claims for deductions etc on taxation returns.

4 Who is responsible for implementing the Policy?

Clerical Officer (Finance), Financial Services Accountant, Manager Financial Services.

5 Issue

This Policy was considered by the Corporate Executive Group on 5 February 2002.

6 Legislation and references

- Australian Taxation Office Reasonable amounts
- NSW Public Service Award (daily rates)
- Rural Fire Service Award



7 Amendments

Appendix 1 removed 22 June 2004
– information to be updated by the Finance Department. Refer to
Finance Community Page on the Intranet for regular updates.

References to Appendices updated 22 June 2004

8 Document owner

The owner of this Policy is the Director Corporate Services.

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Phil Koperberg AM, AFSM, BEM
Commissioner

Dated this _____ day of _____, 2002



**Appendix 1
NSW RURAL FIRE SERVICE TRAVEL FORM**

NAME:	POSITION:		
REASON & ITINERARY			
PERIOD	FROM	am <input type="checkbox"/> / pm <input type="checkbox"/>	DATE
	TO	am <input type="checkbox"/> / pm <input type="checkbox"/>	DATE

<u>SIGNATURES</u>	
<u>Approval must be given before flights can be booked.</u> Flights should be booked as far in advance as possible to take advantage of discount rates applicable. Please tick one of the following boxes to indicate appropriate discount rates:	
<input type="checkbox"/>	21 days advance purchase
<input type="checkbox"/>	14 days advance purchase
<input type="checkbox"/>	7 days advance purchase
<input type="checkbox"/>	if no advance purchase please state reason below
APPLICANT:	DATE:
MANAGER:	DATE:
APPROVED (COMM/ED/RM/MANAGERS)	DATE

<u>EXPENDITURE</u>	
Estimate of Travelling Expenses:	
2.1	Subsistence Allowance (Reg. 61/62) \$
2.2	Actual Expenses (Reg. 61b) \$
	Advance Required (90% of above to nearest \$10.00) \$
Advance Approval:	
An advance of \$ _____ is authorised in terms of Section 12 of the Public Finance and Audit Act, 1983.	
Authorising Officer:	Code:
Advance Acknowledgement:	
I acknowledge receipt of the sum of \$ _____ and undertake to deliver a completed allowance claim to the Financial Services Officer within <u>one week</u> of the last day of absence shown.	
Officer:	Date:



PLEASE ENSURE THAT YOU KEEP THE TICKET STUBS/BOARDING PASS AFTER FLYING AND RETURN THEM TO HEAD OFFICE FOR PAYMENT

FLIGHT INFORMATION

WARRANT NUMBER:

FORWARD JOURNEY: FROM: TO:

 DAY:

 DATE:

 FLIGHT NO:

 DEPARTURE: am /pm

 ARRIVAL am /pm

 AIRLINE:

RETURN JOURNEY: FROM: TO: DAY:

 DATE:

 FLIGHT NO:

 DEPARTURE: am /pm

 AIRLINE:

HIRE CAR REQUIRED: YES / NO : CAR GROUP (SMALL / MEDIUM / LARGE)

HOME PHONE NO: (please fill in)
DESTINATION NO: (please fill in)

Flight confirmations to be returned to:

SECOND OPTION FOR FLIGHTS NOT AVAILABLE AS PER ABOVE

FORWARD JOURNEY		DAY	DATE
FLIGHT			
DEPARTURE	am <input type="checkbox"/> / pm <input type="checkbox"/>	ARRIVAL	am <input type="checkbox"/> / pm <input type="checkbox"/>
RETURN JOURNEY		DAY	DATE
FLIGHT			



Appendix 2

NSW RURAL FIRE SERVICE CAR HIRE FORM

APPLICANTS NAME :		
RENTAL LOCATION :		
RENTAL DATE :		
RENTAL TIME :		
RETURN LOCATION :		
RETURN DATE :		
RETURN TIME :		
CAR GROUP :		
ACCOUNT CODES :		
RESERVATION NUMBER office use only		
APPLICANTS SIGNATURE _____		DATE :
MANAGER _____		DATE :
APPROVED (COMM/ED/RM) _____		DATE :