

## 8.1 Employees – Training, Study and Education

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### POLICY STATEMENT

1. Where an employee attends training approved by the CEO –
  - a) Permitted rates for daily accommodation and breakfast and dinner, if not included in the training/conference cost are –
    - those in accordance with the Australia Taxation Office Reasonable Travel Allowances (excluding incidentals), Table 1 – Perth, as issued for each financial year,
    - to be reimbursed or authorised through purchasing procedures, and
    - not an allowance paid to the employee.
  - b) Where an employee has privately arranged accommodation, an allowance of 30% of the accommodation rate only, will be paid to the employee upon claim, and other reimbursements remain applicable.

### APPLICATION

2. Expenses for alcohol are to be met by the employee.

### OBJECTIVE

To establish levels of accommodation and reimbursement

### STATUTORY CONTEXT

*Local Government Act 1995*

*Public Health Act 2016*

*Building 2011 and Regulations*

*Occupational Safety and Health Act 1984*

### CORPORATE CONTEXT

Procedures Manual –

- Use of Fleet Vehicles – Work and Private Use
- Use of Private Vehicles – Work Purposes

### HISTORY

Former Policy      1.16  
 Adopted              28 June 2018

### REFERENCES

Australian Taxation Office Reasonable Rates – Table 1 – Perth Clause 9 <a href="http://law.ato.gov.au/atoLaw/view.htm?docid=%22TXD%2FTD201719%2FNAT%2FATO%2F00001%22">http://law.ato.gov.au/atoLaw/view.htm?docid=%22TXD%2FTD201719%2FNAT%2FATO%2F00001%22</a> on 15 May 2018		
Accommodation		\$203.00 per night
Food and drink, excluding alcohol	Breakfast	\$ 27.05 per day
	Dinner	\$ 51.85 per day