

Name of Policy	Interim - Reimbursement of Actual Expenses Policy
Description of Policy	This policy relates to the reimbursement to staff of expenses associated with carrying out University business
<input type="checkbox"/> New Policy <input checked="" type="checkbox"/> Revision	
Description of Revision	<i>The amounts in this Policy have been updated to reflect the ATO Tax Ruling TD 2010/19</i>

Human Resources Directorate

Policy and Revision Number	
Original Effective Date	
Review Due Date	
Revision Effective Date	1 January 2011
Senate Approval Date	
Vice Chancellor's Approval Date	27 October 2010

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1. Background Information

This policy has been developed to support the provisions in the ACU Staff Enterprise Agreement that relate to the reimbursement of expenses.

2. Policy Statement

Subject to taxation requirements associated with University salary packaging arrangements, a staff member will not be out of pocket as a result of incurring expenses associated with the carrying out of University business where such expenses are reasonable and have been approved by the staff member's supervisor prior to expenditure.

3. Policy Purpose

This policy informs staff members of their entitlements associated with reimbursement of expenses incurred by them for University related business.

4. Application of Policy

This policy applies to all staff of the University who incur expenses arising out of University business. The amounts payable under Schedule 1 of this policy will be reviewed by the University from time to time to ensure they remain consistent with the applicable Australian Taxation Office Rulings.

5. Approvals

A staff member must obtain prior approval from her/his nominated supervisor before incurring an expense on the behalf of the University.

6. Procedures

A staff member who is required by the University to travel on University business or who incurs an expense arising out of University business, shall be reimbursed in accordance with the rates and conditions set out in Schedule 1 of this Policy.

A staff member who incurs expenses arising out of University business, may request a cash advance for the anticipated expenses or alternatively seek reimbursement following expenditure. In either of these circumstances, tax receipts and/or invoices must be presented to account for all expenses incurred. If expenditure is incurred whilst overseas on University business, appropriate documentary evidence must be presented to account for all expenses being claimed.

7. Policy Review

The University may make changes to this policy and procedures from time to time to improve the effectiveness of its operation. In this regard, any staff member who wishes to make any comments about this Policy may forward their suggestions to the Director, Human Resources.

8. Further Assistance

Any staff member who requires assistance in understanding this Policy should first consult their nominated supervisor who is responsible for the implementation and operation of these arrangements in their work area. Should further advice be needed, they should contact the Human Resources Consultant responsible for their campus.

SCHEDULE 1

[Based on the Australian Taxation Office Determination TD 2010/19]

Rates effective from 1st January 2011

1. TRAVELLING EXPENSES

A staff member who is required by the University to travel on University business shall normally have all travel and accommodation arranged and paid for by the University. However, if a staff member incurs an expense related to University travel which has not been arranged by the University, the staff member will, subject to the following provisions, be reimbursed the expense incurred following production of appropriate supporting documentation.

1.1 For overseas travel:

A staff member who is required by the University to travel overseas on University business shall be reimbursed to cover the cost of meals, accommodation and incidental expenses according to the rates prescribed by the Taxation Determination TD 2010/19 issued by the Australian Taxation Office.

A staff member who is required by the University to travel overseas shall be reimbursed \$155.00 per day for all meals.

1.2 For travel within Australia requiring overnight accommodation:

A staff member who at the direction of the University is absent overnight on University business shall be reimbursed to cover the costs of meals, accommodation and incidental expenditure at a rate no greater than the following:-

1.2.1 Capital Cities:

Accommodation:

Meals and Incidentals:

		Breakfast	Lunch	Dinner	Incidental Expenses
Sydney	\$183.00	\$23.10	\$25.90	\$44.50	\$16.85
Melbourne	\$173.00	\$23.10	\$25.90	\$44.50	\$16.85
Brisbane	\$201.00	\$23.10	\$25.90	\$44.50	\$16.85
Canberra	\$145.00	\$23.10	\$25.90	\$44.50	\$16.85
Adelaide	\$157.00	\$23.10	\$25.90	\$44.50	\$16.85
Darwin	\$172.00	\$23.10	\$25.90	\$44.50	\$16.85
Hobart	\$117.00	\$23.10	\$25.90	\$44.50	\$16.85
Perth	\$164.00	\$23.10	\$25.90	\$44.50	\$16.85

1.2.2 Other than Capital Cities:

Accommodation at centres deemed by the University to be:

- High Cost an amount determined by the University
- Medium Cost \$107.00
- Low Cost \$92.00

Meals and Incidentals:

Breakfast	Lunch	Dinner	Incidental Expenses
\$20.65	\$23.60	\$40.65	\$16.85

1.2.3 The allowances referred to in paragraphs 1.2.1 and 1.2.2 (above) shall be payable where a staff member commences travelling no later than the following time or times:-

Breakfast	7.00 a.m.
Lunch	1.00 p.m.
Dinner	7.00 p.m.

1.2.4 The allowance prescribed by paragraphs 1.2.1 and 1.2.2 for incidental expenditure shall be payable for each 24-hour period or part thereof during which a staff member is absent on University business overnight.

1.3 For absences that do not require overnight accommodation:

1.3.1 A staff member absent from the University, which does not extend overnight, may claim payment for meals if an expense has been incurred in the purchase of a meal or meals during the period of absence.

1.3.2 If absent for breakfast only, expenses for that meal may be claimed. To be considered as having been absent for breakfast, a staff member must have departed from her/his home not later than 6.30 a.m.

1.3.3 If absent for lunch only, a staff member is not entitled to claim for that meal. To be considered as having been absent for lunch the staff member must have been absent from the University during the usual lunch period.

1.3.4 If absent for dinner only, a staff member may claim expenses for that meal. To be considered as having been absent for dinner the staff member must have returned to the University not earlier than 7.00 pm or to his/her home not earlier than 7.30 pm.

1.3.5 If absent for two meals the staff member may claim expenses for one meal. To be considered as having been absent for two meals the staff member must have been absent for any two meals as shown in paragraphs 1.3.1 to 1.3.3 inclusive.

1.3.6 The amounts payable as expense for meals shall be \$20.65 for breakfast, \$23.60 for lunch and \$40.65 for dinner.

1.3.7 In applying this provision, reimbursement may be made only where expenditure on meals is incurred. Any meal or meals supplied free of additional charge by a transport authority shall not be included in the calculation of the amount to be reimbursed.

1.3.8 Unless the University determines otherwise, the allowance prescribed elsewhere in this clause shall only be payable in relation to duties undertaken by a staff member outside an area of 24 kilometre's radius of the staff member's base campus.

1.3.9 Where the actual and necessary expenses incurred by a staff member travelling in the course of her/his duties exceeds the amount that would be payable to the staff member under the foregoing provisions of this clause, the University may pay the staff member the amount of the expenses reasonably incurred by the staff member instead of the amount prescribed by the foregoing provisions of this clause.

1.3.10 Where accommodation and meals are provided by the University or such expenses are directly met by the University the staff member is only entitled to claim payment of the appropriate daily incidentals component of travelling allowance as set out in paragraph 1.2.2.

2. REIMBURSEMENT OF FARES

- 2.1 Unless otherwise authorised a staff member required by the University to travel on University business shall travel by public transport or University supplied vehicle.
- 2.2 If costs are incurred by a staff member in travelling pursuant to paragraph 2.1 the staff member shall, upon production to the University of receipts for such travel, be reimbursed by the University for the cost thereof.
- 2.3 Where the University authorises the use of a hired car by a staff member and the cost thereof is borne by the staff member, reimbursement of such cost shall be made to the staff member by the University upon production to the University of receipts for such cost.

3. REIMBURSEMENT OF MOTOR VEHICLE EXPENSES

Where a staff member has been authorised to use his/her own private motor vehicle for University business, and where there is an entitlement under Australian Taxation law, the University shall reimburse the staff member at the following rates:

<u>Engine Capacity</u>	<u>Rotary Engine</u>	<u>Cents per km</u>
2601cc (2.601 litre) and over	1300cc and over	75.0
1601cc-2600cc (1.601 litre-2.6 litre)	801cc-1300cc	74.0
1600cc (1.6 litre) or less	800cc or less	63.0