



## Little Athletics ACT

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# EXPENSE REIMBURSEMENT POLICY

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Little Athletics ACT (LAACT) employed staff, Board of Management, volunteers or third parties contracted to undertake work on LAACT's behalf may, on occasion, be required to pay out-of-pocket expenses consequent on their employment or duties.

This policy sets out those circumstances where out-of-pocket expenses may be reimbursed by LAACT and the procedure for making a claim.

### 1. POLICY STATEMENT

It is the intent of LAACT that employed staff, Board of Management, volunteers and third parties (herein referred to as 'LAACT personnel') not be 'out of pocket' when tending to LAACT business.

Additionally, the By-Laws of the LAACT Association contain provision for reimbursement of fair and reasonable travel and accommodation expenses when Country Centre delegates are approved to attend LAACT Annual General Meetings, Conferences and meetings of the Association. By-Laws F00/6 and F01/1 refer.

The LAACT Board of Management is responsible for determining if the expenses being claimed are reasonable given the circumstances. LAACT personnel should ensure they abide by the procedure for making a claim.

### 2. EXPENSES

LAACT will reimburse expenses incurred by personnel on behalf of LAACT, or in the course of LAACT business, so long as such expenses are:

- a) reasonable, and
- b) authorised.

Reimbursement of reasonable but unauthorised expenses may be made on an ex gratia basis at the discretion of the Board of Management in exceptional circumstances only.

#### 2.1. Travel Expenses

LAACT personnel will be reimbursed for the most direct and economical mode of travel available, considering all circumstances.

LAACT personnel will not be reimbursed for additional costs incurred by taking indirect routes or making stopovers for personal reasons.

Use of a person's own vehicle for work-related travel will be reimbursed by way of an all-inclusive mileage allowance, as determined by the Board of Management and documented at Schedule 1.

Trip cancellation insurance is also eligible for reimbursement.

## 2.2. Accommodation Expenses

LAACT personnel will be reimbursed for moderate accommodation expenses, considering all circumstances.

LAACT personnel will not be reimbursed for items of a personal nature charged to a hotel account.

The maximum per-diem rate for overnight accommodation shall be determined by the Board of Management and documented at Schedule 1. Exceptions shall be approved by the Board of Management in advance.

Where accommodation includes a meal or meals, these must not be claimed from the meal allowance.

## 2.3. Meals and Incidentals

LAACT personnel will be reimbursed for reasonable and appropriate meal expenses and incidentals actually incurred while on LAACT business.

Any expenses above the allocated meal allowance will be met by LAACT personnel.

## 2.4. Provision of Hospitality

LAACT personnel will seek approval from the Board of Management prior to providing hospitality.

LAACT personnel will be reimbursed for hospitality expenses incurred in the course of LAACT business, as appropriate.

Appropriate hospitality charges include events hosted or sponsored for the purpose of promoting LAACT's work or enhancing its image and include meals that are related to the transaction of LAACT business.

When LAACT personnel dine together whilst on LAACT business, it may be appropriate for the most senior person (if any) to arrange payment and submit the claim for reimbursement.

## 3. PROHIBITED REIMBURSEMENTS

LAACT will **not** reimburse personnel for:

- Unauthorised expenses;
- Expenses claimed by personnel as a tax deduction;
- Expenses that are not incurred for business purposes;
- Late payment interest on credit cards; or
- Parking, traffic, or other fines and penalties.

## 4. PAYMENTS

Claims for reimbursement will be processed and paid by the LAACT Finance Director or Executive Officer as soon as practical. Any claim that has not been properly prepared or authorised, or is not supported by documentation, will be returned to the claimant, and the reasons will be given for not processing the claim.

Payments in advance may be authorised where appropriate. Such payments will be subtracted from the amount of any later reimbursements.

If expenditure is, for whatever reason, not incurred, then any advance payments made, or any unspent portion of such payments, must be returned.

Fixed per diem payments may be authorised where appropriate.

## 5. PROCEDURES

LAACT personnel incurring authorised expenditure must submit requests for reimbursement by completing the expenses claim form at Appendix A. The completed form must be signed by the applicant and submitted to a 'designated person' as defined below.

With the exception of authorised per diem payments, LAACT personnel incurring authorised expenditure must present all relevant original receipts, invoices, vouchers, tickets, or other evidence of such expenditure when seeking reimbursement. These should be appended to the expenses claim form.

Where evidence of expenditure is for any reason lacking, statutory declarations may be sought.

## 6. RESPONSIBILITIES

It is the responsibility of the BOM to ensure that:

- LAACT personnel are aware of this policy;
- Any breaches of this policy coming to the attention of the Board of Management are dealt with appropriately.

The Board of Management is also responsible for determining if the expenses being claimed are reasonable given the circumstances, and for ensuring they are charged against the appropriate account, and that any requirements under the Fringe Benefits Tax legislation have been met.

The LAACT President, Finance Director, and Administration Director are 'designated persons' under this policy and are authorised to approve expenses. The exception to this being expenses they themselves have incurred and are subsequently seeking reimbursement, in which case they must seek the approval of another designated person.

It is the responsibility of all LAACT personnel to ensure that their applications for reimbursement conform to this policy. Wherever possible, personnel should receive, retain and produce receipts, invoices, vouchers, tickets, or other evidence of authorised expenditure.

### 5.1 Records Management

The LAACT Finance Director and Executive Officer are responsible for the management of expense reimbursement records. LAACT personnel should also keep records of claims submitted.

## 6. DEFINITIONS

**Board of Management** means the committee of the ACT Little Athletics Association having the management of the Association.

**designated person** means the Little Athletics ACT President, Finance Director or Administration Director, all of whom are authorised to approve expenses under this Policy.

**employed staff** means an individual employed, or usually employed, on a full time, part time or casual basis, by Little Athletics ACT.

**ex gratia payment** means the reimbursement of expenses by Little Athletics ACT where there is no obligation to do so.

**fringe benefits tax** means a tax payable by employers for certain benefits paid to employed staff, their family members or other associates, in place of salary or wages.

**PAYG withholding** means the pay as you go tax collected by employers from the payments made to employed staff and contractors and sent to the Australian Taxation Office.

**per diem** means the daily rate of allowance used for expenses incurred whilst on Little Athletics ACT business.

**third party** means a person, company or entity, who may be contracted by Little Athletics ACT to provide a specific time-limited service for a fee.

**volunteer** means a person who performs all duties on a voluntary basis, of their own free will, and does not receive payment for work, and is not entitled to a salary or any other entitlements associated with employment.

## 7. RELATED LEGISLATION AND DOCUMENTS

[Car Expenses – Australian Taxation Office](#)

[Fringe Benefits Tax Assessment Act 1986](#)

[Income Tax Assessment Act 1997](#)

[Little Athletics ACT By-Laws](#)

## 8. ATTACHMENTS

Schedule 1 – Rates of Reimbursement

Appendix A – Expenses Claim Form

## 9. APPROVAL AND REVIEW

Approval and Review	Details
Approval Authority	<a href="#">Little Athletics ACT Board of Management</a>
Advisory Committee to Approval Authority	N/A
Administrator	<a href="#">Finance Director, Little Athletics ACT</a>
Next Review Date	<a href="#">July 2020</a>

Approval and Amendment History	Details
Original Approval Authority and Date	<a href="#">Little Athletics ACT Board of Management</a>
Amendment Authority and Date	<a href="#">Finance Director - 30 July 2019</a>
Notes	<a href="#">Updated mileage rate to accord with the ATO cents per kilometre rate effective from 1 July 2018. Removed non-active provision on compensatory accommodation expenses. Added definitions. General formatting changes.</a>

## Schedule 1 – Rates of Reimbursement

### Mileage Reimbursement

Mileage reimbursement claims under this Policy are to be calculated using the 'cents per kilometre' method. A single rate is used which takes into account all vehicle running expenses.

In accordance with the Australian Taxation Office (ATO), the rate from 1st July 2018 is 68c per kilometre.

Note that any excess cents per kilometre approved by the Board of Management is subject to pay as you go (PAYG) withholding.

### Class of Travel

Employees are entitled to economy class travel when undertaking approved travel within Australia.

### Accommodation, Meals and Incidentals<sup>1</sup>

The reasonable amounts for daily travel allowance expenses are shown in Table 1 below.

**TABLE 1: REASONABLE RATES FOR DAILY TRAVEL ALLOWANCES**

City	Accommodation (\$)	Food & Beverage (\$)	Incidentals (\$)	Total (\$)
Adelaide	157	Breakfast- \$27.55 Lunch- \$31.00 Dinner- \$52.80	19.70	288.05
Brisbane	175	As above	19.70	306.05
Canberra	168	As above	19.70	299.05
Darwin	220	As above	19.70	351.05
Hobart	147	As above	19.70	278.05
Melbourne	173	As above	19.70	304.05
Perth	180	As above	19.70	311.05
Sydney	188	As above	19.70	319.05
Country centres	150	As above	19.70	281.05

### Per Diem

When *per diem* payments have been authorised, employees are entitled to the Totals listed in Table 1.

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<sup>1</sup> Adapted from the Australian Taxation Office public ruling TD 2018/11 at <https://www.ato.gov.au/law/view/document?DocID=TXD/TD201811/NAT/ATO/00001&PiT=99991231235958>

## Appendix A – Expenses Claim Form

Name: _____				
Business Purpose: _____				
Please print our and attach documentation (e.g. receipts)				
Details	Date Incurred	Activity	Total Cost inc. GST)	Notes
Total to be Reimbursed:				
Signature of Claimant: _____				
Date Submitted: _____				
Authorised by (Name): _____				
Signature of Authorised Officer: _____				
Claim Permitted?	(Circle) Yes/ No			
		If no, state reason: _____		
Date Reimbursed: _____				