

ASCTA Travel Policy

Version 2.5

This Travel Policy is developed to assist the ASCTA Executive, Board members, Staff, Contractors Volunteers and others (hereon referred to as "ASCTA Traveller") engaged in ASCTA activities to understand and follow ASCTA's Travel Policy so that ASCTA may:

- reimburse the ASCTA Traveller for out of pocket expenses when required
- claim the travel expenditure as per our audit requirements
- claim the GST component of the travel expenditure
- via its insurance policies provide insurance coverage where necessary

ASCTA or the ASCTA Traveller may book and pay for approved travel and associated expenses in relation to ASCTA related activities. These activities include but are not limited to:

- Air travel
- Accommodation (including meals included with accommodation costs)
- Land and sea travel such as -taxis, hire cars, buses, trains, ferries, water taxis, barges, toll roads, private vehicle usage
- Visas, landing, transit and departure taxes
- Meals, entertainment of guests
- Small gifts and tokens of appreciation
- Business related phone calls, faxes, email

The cost of travel is deductible if it is an ordinary and necessary ASCTA business expense and is accurately recorded with supporting documentation such as a travel diary. ASCTA will reimburse ASCTA Travellers for reasonable and necessary expenses incurred in connection with approved travel on behalf of ASCTA.

ASCTA Travellers seeking reimbursement should incur the lowest reasonable travel expenses and exercise care to avoid impropriety or the appearance of impropriety which could be seen to impact on the reputation of ASCTA. Reimbursement is allowed only when reimbursement has not been, and will not be, received from other sources. If a circumstance arises that is not specifically covered in this travel policy, then the most conservative reasonable course of action will be taken as determined by an Approved Authoriser (as defined in the ASCTA Financial Administration Policy).

All ASCTA related travel reimbursed with ASCTA funds must comply with the relevant sections of the ASCTA Financial Administration Policy; the ASCTA Invoicing to ASCTA Policy; Convention Payments by ASCTA Policy and the Overseas Payments by ASCTA Policy.

Authorisation and responsibility

ASCTA must pre-authorise the activity being undertaken by the ASCTA Traveller. For amounts anticipated to be over AUD\$1,000 this must be by an ASCTA Executive Member, the ASCTA CEO or the ASCTA Board. For amounts below \$1,000 or budgeted- approved activities this authorisation may be by any of the aforementioned or the ASCTA General Manager.

ASCTA Travellers should verify that the planned travel and ASCTA activity is eligible for reimbursement before making travel arrangements. Within 30 days of completion of a trip, the ASCTA Traveller must submit a Tax Invoice and supporting documentation to obtain reimbursement of expenses.

Any individual may not approve his or her own travel for reimbursement. Invoices to be reimbursed must be signed by an ASCTA Executive Member, the ASCTA CEO or the ASCTA Board (for travel over \$1,000) or the General Manager (for travel under \$1,000 or approved budgeted items).

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Travel and reimbursement claims will be reviewed by an Approved Authorised in the first instance and may be reviewed by the ASCTA Executive, ASCTA Board or annually against this Policy by the ASCTA appointed, independent auditor. Approval authorisers are required to review expenditures and withhold or adjust reimbursement if there is reason to believe that the expenditures are inappropriate or extravagant.

Personal funds

ASCTA Travellers should fully review this ASCTA Travel Policy and other policies referred to herein to determine if such expenses are reimbursable before spending personal funds for ASCTA business.

ASCTA reserves the right to deny reimbursement of travel-related expenses for failure to comply with this policy and the procedures detailed herein.

ASCTA Travellers who use personal funds to facilitate travel arrangements will not be reimbursed until after the trip occurs and adequate supporting documentation is submitted.

Vacation in conjunction with business travel

In cases in which personal vacation time is added to an ASCTA trip, any cost variance in airfare, car rental or lodging must be clearly identified. ASCTA will not pre-pay any personal expenses with the intention of being "repaid" at a later time, nor will any personal expenses be reimbursed.

Exceptions

Occasionally it may be necessary for ASCTA Travellers to request exceptions to this ASCTA Travel Policy. Requests for exceptions to the ASCTA Travel Policy must be made in writing and approved by an ASCTA Executive member, ASCTA Board or ASCTA CEO. Exceptions, related to the CEO or a Board Member's expenses must be submitted to the ASCTA Executive for approval. In most instances, the expected turnaround time for review and approval is five business days. Approval for variations to this policy will be appended to the relevant Tax Invoices for possible subsequent audit review.

Travel Expenses/Procedures

General information.

Authorised travel for ASCTA Travellers that includes pre-payments must be pre-approved by Approved Authorisers. Reimbursement of parking, mileage, fuel in lieu of mileage and transportation do not require preapprovals if they are under \$165 (including GST) per item. Requests for reimbursement of expenses over \$165 (including GST) per item are to be submitted via a Tax Invoice with substantiating evidence to the asctaOFFICE for authorised approval.

Where possible and practical, ASCTA Travellers should liaise directly with the asctaOFFICE so that travel bookings can be undertaken by the asctaOFFICE thus ensuring that payments are made via ASCTA accounts and records of transactions are retained.

Permissible prepaid travel expenses

Before any travel, ASCTA may make pre-payments for airfares, rail transportation, hire vehicles, conference registration fees and reasonable anticipated expenses. Applicable procedures for these pre-payments follow. Should it occur that the travel is altered or cancelled then any refunds related to pre-payments made, must be returned to ASCTA.

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Airfare.

ASCTA Travellers are expected to obtain the lowest available airfare across all airline options that reasonably meet ASCTA Travellers needs. Airfares should ideally be prepaid by the ASCTA office, though ASCTA Credit Card holders may choose to book using their ASCTA Credit Card. In all cases, the full Tax Invoice issued by the airline needs to be provided to the asctaOFFICE.

Economy tickets must be purchased for domestic and international flights. ASCTA Travellers are encouraged to book flights at least 30 days in advance to avoid premium airfare pricing. Only the cost of reasonable economy class tickets is reimbursable.

Land and Sea transportation.

ASCTA will pre-pay land and sea transportation provided that the cost does not exceed the cost of the least expensive airfare or airfare and accommodation in the case of overnight land or sea trips.

Hire vehicles. ASCTA will pre-pay for approved use of a reasonable hire vehicle suitable for the type of activity and the number of people. The designated driver/s must hold the appropriate licence for the class of vehicle hired.

Conference registration fees.

Conference registration fees can be pre-paid with a credit card or direct transfer by ASCTA once attendance is approved. ASCTA-related meals that are considered part of the conference can be paid with the registration fees; however, such meals must be deducted from the ASCTA Traveller's per Diem allowance. See Meals (per Diem) for more detail.

Travel advances.

Cash advances are generally not provided, however anticipated expenses may be advanced for specific situations that might cause undue financial hardship for ASCTA Travellers. In these situations a maximum of 80 percent of the total estimated cost can be advanced to the ASCTA Traveller. Expenses associated with the ASCTA travel must be reconciled and substantiated within 30 days of the return date. The ASCTA Traveller must repay ASCTA for any advances in excess of the approved reimbursable expenses.

ASCTA will inform the ASCTA Traveller of how to deposit any excess funds into the appropriate ASCTA account via the issuing of an ASCTA Tax Invoice. Travel advances will be considered once the ASCTA Traveller submitting a request with rationale in writing (email is acceptable). A copy of the request will be appended to the record of the advance. After all travel advances have been deducted, reimbursement for any approved travel expenses will be processed.

Reimbursements

Requests for reimbursements of travel-related expenses are to be submitted on a Tax Invoice with copies of receipts or substantiating evidence securely appended. The Tax Invoice will then be processed by the asctaOFFICE and authorised by the approved authorisers. Tax Invoices and substantiating evidence must be submitted to the asctaOFFICE within 30 days after the trip is completed. Reimbursement of travel expenses is based on documentation of reasonable and actual expenses supported by the original, itemised Tax Invoices or receipts where required. Reimbursements that may be paid by ASCTA are shown below.

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Airfare.

If the airfare was not prepaid by ASCTA, an original itemised airline Tax Invoice, an e-ticket Tax Invoice/statement or an Internet Tax Invoice/statement is required. The Tax Invoice must show the method of payment and indicate that payment was made and detail any GST paid if domestic in nature.

ASCTA Travellers are expected to obtain the lowest available airfare that reasonably meets business travel needs. ASCTA Travelers are encouraged to book flights at least 30 days in advance to avoid premium pricing. Land and Sea transportation. ASCTA will pay for land or sea transportation provided that the cost does not exceed the cost of the least expensive airfare or airfare and accommodation in the case of overnight land or sea trips.

If land or sea transportation was not prepaid by ASCTA, an original itemized Tax Invoice, original e-ticket Tax Invoice/statement or Internet Tax Invoice/statement is required. The Tax Invoice must show the method of payment and indicate that payment was made and detail any GST paid if domestic in nature.

Automobile (personally owned—domestic travel).

A valid driver's license issued within Australia and the use of a currently registered vehicle are required for expenses to be reimbursed. Drivers should be aware of the extent of coverage (if any) provided by their vehicle's insurance company for travel that is business or "not personal" in nature.

When claimed, reimbursement for use of a personal vehicle is based on set rates. These are currently:

- Reimbursement of the journey with an allowance for fuel and wear and tear upon production of a log detailing the date, kilometres travelled and the reason for the journey. A reasonable guide is 5 cents per kilometre reimbursement by ASCTA based on a fuel price of \$1.50 per litre up to the cost of the cheapest available economy class airfare between locations if the distance between locations is greater than 250 kilometres. The variation between the amount reimbursed by ASCTA and the amount permitted by the Australian Taxation Office as detailed at <https://www.ato.gov.au/Business/Deductions-for-business/Motor-vehicle-expenses/Calculating-your-deduction/Method-1---cents-per-kilometre/> may be claimed as a legitimate business expense.
- ASCTA Travellers may opt to request reimbursement for fuel in lieu of the ASCTA mileage rate. In these instances original, itemised Tax Invoices are required along with a log entry detailing the date, kilometres travelled and the reason for the journey.
- A set \$50 rate for travel between:
Brisbane (including Brisbane Airport) and Sunshine Coast or Toowoomba or Gold Coast
Sydney and the North Coast or South Coast or Blue Mountains
Melbourne and Tullamarine or Geelong or Mornington Peninsula
Perth and Fremantle or Swan Valley or Mandurah
- A set \$100 rate for travel between:
Sunshine and Gold Coast
Sydney North and South Coast

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Vehicle (hired—domestic travel).

Reimbursement for a commercial hire vehicle as a primary mode of transportation is authorised only if the hire vehicle is more economical or efficient than any other type of public transportation, or if the destination is not otherwise accessible. Original Tax Invoices are required for reimbursement.

ASCTA authorises reimbursement for the most economic vehicle available. In certain circumstances larger vehicles may be hired, with Approved Authoriser's approval. The hire agreement must clearly show the date and the points of departure/arrival, as well as the total cost. Drivers must adhere to the hire and insurance requirements, and restrictions must be followed. Original Tax Invoices are required. When vehicle hiring is necessary, ASCTA encourages ASCTA Travellers to purchase collision damage waiver (CDW) and loss damage waiver (LDW) coverage. ASCTA will reimburse the cost of CDW and LDW coverage; all other insurance reimbursements will be denied.

Drivers should be aware of the extent of a coverage (if any) provided by his or her hire automobile insurance company for travel that is business or "not personal" in nature. Parking fees, tolls and other incidental costs associated with the vehicle use are not usually covered by the hire agreement. These items will be reimbursed by ASCTA.

ASCTA Travellers are strongly encouraged to fill the fuel tank before returning the hire vehicle to the hire agency to avoid service fees and more expensive fuel rates. Conference registration fees. If the conference registration fee was not prepaid, ASCTA will reimburse these fees, including business-related meals that are part of the conference registration. Original Tax Invoices to support the payment are required. If the conference does not provide a Tax Invoice, then a cancelled cheque, credit card slip/ statement or documentation that the amount was paid is required for reimbursement, including proof of attendance.

A pro-rated amount for the meals provided must be deducted from the ASCTA Traveller's per Diem. See Meals (per Diem) for more detail. Entertainment activities such as golf outings and sightseeing tours will not be reimbursed. Conference registration fees paid directly by an individual will not be reimbursed until the conference is attended and completed.

Accommodation (commercial).

The cost of overnight accommodation (room rate only) will be reimbursed to the ASCTA Traveller if the authorised travel is 50 kilometres or more from the ASCTA Traveller's home or primary worksite or the activity is likely to be completed late at night. Exceptions to this restriction may be approved in writing by an ASCTA Executive member, the ASCTA Board or CEO.

ASCTA will reimburse accommodation expenses at reasonable, single occupancy or standard business room rates. When the hotel or motel is at the conference or convention site, reimbursement will be limited to the conference rate. Only single room rates are authorised for payment or reimbursement unless the second and subsequent parties are representing ASCTA in an authorised capacity. If the accommodation receipt shows more than a single occupancy, the single room rate must be noted. If reimbursement for more than the single room rate is requested, the name of the additional authorised ASCTA Traveller must be included.

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Meals (per Diem).

Per Diem allowances are applicable and reimbursable for full day or overnight travel that is 50 kilometres or more from the ASCTA Traveller's home or primary worksite.

ASCTA per Diem rates are based on a standard 24 hour cycle. In addition to meals these rates include incidental expenses such as laundry, dry cleaning and service tips (e.g. housekeeping or porter tips). Incidental expenses, unless specifically cited in this policy, will not be reimbursed separately.

Per Diem reimbursements are based on departure and return times over the entire 24-hour cycle and are prorated accordingly.

If a free meal is served on the plane; included in a conference registration fee; built in to the standard, single hotel room rate or replaced by a legitimate business meal; the per Diem allowance for that meal may not be claimed. Tax Invoices are not required for per Diem allowances. Per Diem allowances are reimbursed after the trip is completed. It is recognised that ASCTA Executive and ASCTA Board members may need to pay for staff to replace them whilst engaged in ASCTA activities. Their increased rates reflect this.

The per Diem rates are:

(Based on a per 24 hour cycle)	Staff, contractors and volunteers	Executive and Board
<i>Domestic travel</i>	\$50	\$100
<i>Overseas</i>	\$100	\$150
<i>Breakfast</i>	\$15/\$30 (domestic/International)	\$30/\$45
<i>Lunch</i>	\$10/\$20	\$20/\$30
<i>Dinner</i>	\$25/\$50	\$50/\$75

Example 1.

An ASCTA Traveller travels to the airport, parks their car, departs early morning on a flight which includes breakfast, attends a meeting interstate with lunch and the evening meal included and then returns the following mid-morning. The overnight accommodation includes breakfast.

In this instance breakfast, lunch, dinner and breakfast were all provided so no per Diem is payable, however the cost of airport parking and the taxi to and from the airport at the interstate destination would be reimbursed by ASCTA. If the travel distance at the city of origin was more than 50 kilometres then fuel could also be reimbursed.

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Example 2.

An ASCTA Traveller (who is an approved contractor or employee) travels to the airport, parks their car, departs early morning on a flight which does not include breakfast, attends a meeting interstate with lunch provided, has an evening meal which they pay for and then returns the following mid-morning. The overnight accommodation includes breakfast. They would be reimbursed by ASCTA for the cost of airport parking and the taxi to and from the airport at the interstate destination and would also be reimbursed by ASCTA for one breakfast (\$15) and one meal (\$25). Should the per Diem allowance not be sufficient to cover the actual cost of a meal and the reasonable expense is higher than the per Diem allowance (e.g. if attending a meeting with others from the meeting at a restaurant) then the higher expense may be claimed in lieu of the per Diem if appropriate substantiation such as a Tax Invoice is provided.

In this instance lunch and breakfast were provided so per Diem allowance has these meals deducted from the total payable and the cost of airport parking and the taxi to and from the airport at the interstate destination would be also reimbursed by ASCTA. If the travel distance at the city of original was more than 50 kilometres then fuel could also be reimbursed.

Business meals.

ASCTA Travellers are required to follow the ASCTA Invoice Policy when requesting reimbursement for business meals. Original itemised Tax Invoices are required.

Business expenses. Reasonable business expenses, including faxes, photocopies, Internet charges, data ports and business telephone calls incurred while on ASCTA business can be reimbursed. Original itemised invoices are required.

Parking.

Original Tax Invoices are required for parking fees (including airport parking) totaling \$33 (including GST) or more. The accommodation bill can be used as evidence when charges are included as part of the overnight stay. Valet parking and car washes are deemed a personal expenditure. Should these services be purchased, ASCTA will only reimburse the cost of standard parking.

Telephone calls. The costs of personal telephone calls are the responsibility of the individual. It is expected that overseas business call expenses will be closely analysed and VoIP, texting or Wi-Fi hotspots should be utilised where possible to reduce costs.

Tolls.

Original Tax Invoices are required if possible; otherwise provide details of the journey.

Miscellaneous transportation. Original Tax Invoices are required for taxi, bus, subway/train/metro/Tram/MTR/MRT, ferry and other modes of transportation for each occurrence.

Visa, passport fees and immunizations. If these items are required for international travel, their reimbursement is left to the discretion of the Approved Authoriser. If approved by the designated Approved Authoriser, original itemised Tax Invoices are required.

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Non-reimbursable Travel Expenses.

The following costs that may be associated with business travel will not be reimbursed by ASCTA unless pre-approved and deemed a necessary as ASCTA related expense (e.g. golf fees when hosting an ASCTA golf day):

- Airline club memberships
- Airline upgrades
- Accommodation upgrades
- Business class or first class for all flights
- Valet car parking and car washes
- Child care, babysitting, house-sitting, or pet-sitting/kennel charges
- Commuting between home and the primary work location
- Costs incurred by traveler's failure to cancel travel or hotel reservations in a timely fashion
- Evening or formal wear expenses
- Haircuts, massages and personal grooming
- Laundry and dry cleaning, unless otherwise approved
- Passports, vaccinations and visas when not required as a specific and necessary condition of the travel assignment
- Personal entertainment expenses, including in-flight movies, headsets, health club facilities, hotel pay-per-view movies, in-theatre movies, social and sport activities and related incidental costs.
- Travel accident insurance premiums or purchase of additional travel insurance beyond that already provided or authorized by ASCTA
- Other expenses as determined from time to time by the ASCTA Board not directly related to the business travel

Travel for Non ASCTA Travellers

Additional costs for travel, accommodation, meal or other travel expenses for spouses or other family members will not be reimbursed unless the individual has a bona fide ASCTA purpose for engaging in the travel or attending the event. Such travel is generally limited to Executive or senior management and should occur infrequently. Also see ASCTA's Travel insurance policy, Volunteer Insurance Policy as amended and updated from time to time for coverage and definitions.