

<b>Name of Policy</b>	<b>Reimbursement of Actual Expenses Policy</b>
<b>Description of Policy</b>	This policy relates to the reimbursement to staff of expenses associated with carrying out University business.
<b>Policy applies to</b>	<input checked="" type="checkbox"/> University-wide <input type="checkbox"/> Specific ( <i>outline location, campus, organisational unit, etc</i> )
	<input checked="" type="checkbox"/> Staff only <input type="checkbox"/> Students only <input type="checkbox"/> Staff and students
<b>Policy status</b>	<input type="checkbox"/> New policy <input checked="" type="checkbox"/> Revision of existing policy

<b>Approval authority</b>	Vice-Chancellor and President
<b>Governing authority</b>	Chief Operating Officer
<b>Responsible officer</b>	Director, Human Resources

<b>Approval date</b>	1 October 2010
<b>Effective date</b>	1 October 2010
<b>Approval date of last revision</b>	4 April 2019
<b>Effective date of last revision</b>	4 April 2019
<b>Date of policy review*</b>	1 July 2019

*\*unless otherwise indicated, this policy will still apply beyond the review date*

<b>Related legislation, policies, procedures, guidelines and local protocols</b>	Travel and Relocation Expenses Policy Meal Allowance During Overtime Policy Overtime for Professional Staff Policy
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### 1. Background

This policy has been developed to support the provisions in the Australian Catholic University Staff Enterprise Agreement 2017 - 2021 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 nominated 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 their nominated supervisor before incurring an expense on the behalf of the University.

### 6. Procedure

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, should seek reimbursement following expenditure. Where a staff member, without a credit card, is undertaking international travel on behalf of the University, a cash advance for anticipated expenses may be requested. 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.

Staff members who are eligible to claim reimbursement of work *related* expenses should complete a *Staff Reimbursement Form* via [Service Central](#) and email the completed form to Finance at [accountspayable@acu.edu.au](mailto:accountspayable@acu.edu.au).

## 7. Revisions made to this Policy

Date	Major, Minor or Editorial	Description
27 April 2015	Major	<ul style="list-style-type: none"> <li>- Reimbursement amounts for staff have been updated for 2014 – 2015 to reflect the ATO Tax Ruling TD 2014/19.</li> <li>- Amendment to Schedule 1 (Clause 1.2) to clarify that a staff member is reimbursed for expenses actually incurred based on proof of payment and up to a maximum amount.</li> </ul>
22 June 2018	Editorial	Updated to incorporate new ACU branding and updated policy template as per the <i>ACU Policy Development and Review Policy</i> .
4 April 2019	Major	Reimbursement amounts for staff updated to reflect latest ATO Tax Ruling 2018/11.

The University may make changes to this policy 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 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 information or advice be required staff should visit [Service Central](#).

## SCHEDULE 1

[Based on the Australian Taxation Office Determination TD 2018/11]. Rates effective from the date of approval by the Vice-Chancellor and President.

### 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 2018/11 issued by the Australian Taxation Office.

1.2 A staff member who is required by the University to travel overseas shall be reimbursed up to a maximum of \$240 per day for all meals following production of receipts for expenses incurred.

#### 1.3 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:

##### 1.3.1 Capital Cities:

Accommodation		Meals and Incidentals			
		Breakfast	Lunch	Dinner	Incidental Expenses
Sydney	\$188.00	\$27.55	\$31.00	\$52.80	\$19.70
Melbourne	\$173.00	\$27.55	\$31.00	\$52.80	\$19.70
Brisbane	\$175.00	\$27.55	\$31.00	\$52.80	\$19.70
Canberra	\$168.00	\$27.55	\$31.00	\$52.80	\$19.70
Adelaide	\$157.00	\$27.55	\$31.00	\$52.80	\$19.70
Darwin	\$220.00	\$27.55	\$31.00	\$52.80	\$19.70
Hobart	\$147.00	\$27.55	\$31.00	\$52.80	\$19.70
Perth	\$180.00	\$27.55	\$31.00	\$52.80	\$19.70

### 1.3.2 Other than Capital Cities:

Accommodation at centres deemed by the University to be:

<b>High Cost</b>	An amount determined by the University
<b>Medium Cost</b>	\$134.00
<b>Low Cost</b>	\$110.00

### 1.3.3 Meals and Incidentals:

<b>Breakfast</b>	<b>Lunch</b>	<b>Dinner</b>	<b>Incidental Expenses</b>
\$24.70	\$28.15	\$48.60	\$19.70

1.3.4 The allowances referred to in paragraphs 1.3.1 – 1.3.3 shall be payable where a staff member commences travelling no later than the following time or times:

**Breakfast: 7am | Lunch: 1pm | Dinner: 7pm**

1.3.5 The allowance prescribed by paragraphs 1.3.1 – 1.3.3 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.

## 1.4 For absences that do not require overnight accommodation:

1.4.1 A staff member who is absent from the University for a period of time 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 their period of absence.

1.4.2 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 their home not later than 6.30 a.m.

1.4.3 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.

1.4.4 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 their home not earlier than 7.30 pm.

1.4.5 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 1.4.2 and 1.4.3 inclusive.

1.4.6 The amounts payable as expense for meals shall be \$24.70 for breakfast, \$28.15 for lunch and \$48.60 for dinner.

- 1.4.7 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.
- 1.4.8 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 kilometres radius of the staff member's base campus.
- 1.4.9 Where the actual and necessary expenses incurred by a staff member travelling in the course of their 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.
- 1.4.10 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 1.3.

## 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 they have incurred.
- 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 their 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:

<b>Engine Capacity</b>	<b>Rotary Engine</b>	<b>Cents per km from 14/7/18</b>
2601cc (2.601 litre) and over	1300 cc and over	77.00
1601cc-2600cc (1.601 litre-2.6 litre)	801cc – 1300cc	76.00
1600cc (1.6 litre) or less	800cc or less	68.00