



EXPENSE REIMBURSEMENT POLICY

Policy number	ES-012	Version	V2
Drafted by	Kelvin O'Reilly	Approved by Board on	3 March 2014
Responsible person	CEO	Reviewed on	23 October 2017
Status	Public	Review date	Every 3 years or as required.

INTRODUCTION

Australian Karting Association Ltd trading as Karting Australia (“KA”) recognises the need for KA Staff and Volunteers to undertake travel on KA’s behalf, and the need for some out of pocket expenses to be reimbursed. KA is also committed to ensuring travel undertaken is appropriate and to an acceptable standard. This policy cannot override any relevant award rates that Staff are entitled to receive.

DEFINITIONS

In addition to the definitions in the KA Manual, the following definitions apply to this policy:

Staff

A paid employee or contractor of KA

Volunteers

Unpaid/Honorary representatives engaged on KA business. Including but not limited to; Officials, Stewards, Commission & Committee members and Board Members

Valid Tax Invoice

Shall have the meaning given to it by the Australian Taxation Department

Note that Credit card receipts are NOT a valid Tax Invoice.

Applies To

The policy applies to all members of the Board and the staff and volunteers of KA who have delegated authority to act and/or to sign documents on behalf of KA.

Objectives

To define the types of expenses for which Staff, [Contractors](#), Volunteers and Board Members may be reimbursed, and provide reimbursement limits to ensure expenses are incurred in a fiscally responsible manner avoiding unnecessary and extravagant expenses.

POLICY

Part A - Staff, [Contractors](#), Volunteers and Appointed National Level Officials (excluding Appointed Officials at State Level events and below – See Part B)

KA will reimburse individuals for KA related reasonable expenses. It is imperative that all claims are submitted in accordance with the expense payment procedures [and on a timely basis](#).

1. Meals

Whilst away on KA business the reasonable cost of breakfast, lunch and dinner will be reimbursed in the absence of a prepaid organised meal being provided. These expenses will be reimbursed at the following rates per person:

1.1. Meal reimbursement limits

Expense	Reimbursement Rates per day
Breakfast (if not provided by organisers)	\$15
Lunch (if not provided by organisers)	\$15
Dinner	\$40

If claiming the cost of a group meal the names of all individuals who are eligible for reimbursement should be listed on the reverse of the tax invoice.



Under no circumstances will KA reimburse for alcohol or tips paid.

The event Organiser is required to provide refreshments at the Meeting and is responsible for all Meal expenses incurred.

2. Accommodation

Accommodation expenses are covered in the KA Travel Policy

3. Parking

Expenses incurred for parking of private or hire cars when attending KA related meetings/events will be reimbursed by KA.

4. Air Travel

Please see KA Travel Policy.

5. Private Vehicle Use

Car-pooling should be considered where appropriate to reduce the economic and environmental implications of travel.

5.1. Staff

Unless otherwise agreed in advance of travel, when a staff member uses their own car for KA business purposes, KA will reimburse that staff member at the rate recognised by the relevant award.

The staff member should note that this reimbursement is treated as Taxable Income by the Australian Tax Office. Any reimbursement(s) will be included on a staff member's annual PAYG statement.

5.2. Volunteers

Appointed Officials who use their vehicle while performing a pre-approved KA role will be reimbursed based upon the distance travelled on a return basis, using Google Maps as the reference for the calculation of distance travelled at a rate of 40 cents per kilometre travelled.

Part B- Appointed Officials (appointed to State level events and below)

1. Meals

Whilst away on KA business the reasonable cost of breakfast, lunch and dinner will be reimbursed in the absence of a prepaid organised meal being provided. These expenses will be reimbursed at the following rates per person:

1.1. Meal reimbursement limits

Expense	Reimbursement Rate per day
Breakfast (if not provided by organisers)	\$15
Lunch (if not provided by organisers)	\$15
Dinner	\$40

The event Organiser is required to provide refreshments at the Meeting and is responsible for all Meal expenses incurred.

2. Accommodation

Please see KA Travel Policy.

3. Air travel

Please see KA Travel Policy.



4. Private Vehicle Use

Appointed Officials who use their vehicle while performing a pre-approved KA role will be reimbursed based upon the distance travelled on a return basis, using Google Maps as the reference for the calculation of distance travelled at a rate of 40 cents per kilometre travelled.

Car-pooling should also be considered where appropriate to reduce the economic and environmental implications of travel.

5. Incidental expenses

Incidental expenses may be paid with the approval of the CEO.

Part C – Timely Submission of Expense Claims

It is the responsibility of the person submitting the Expense Claim to do so on a timely basis.

It is preferable that they are submitted on a monthly basis (or, in the case of volunteers, as close as possible to when the expense has been incurred) although they may be submitted on a quarterly basis (if the expenses being claimed are relatively minor in value.)

Expense claims covering the last two (2) months of the year must be made by no later than the end of January in the following year so that they can be included in the correct year's accounts.

Delegations/Authorisation/Responsibilities

1. CEO expenses must be signed for approval by a Board Member
2. Staff expenses must be signed for approval by the CEO
3. Volunteers and Appointed Officials expenses must be signed by the Administration Manager and subsequently approved by the CEO.

Related Policies

- Travel Policy
- Officials Appointment Policy

Other Links and References

- Expense Reimbursement Request Form

Policy Manager

Manager – CEO

