	SAAA POLICIES & PROCEDURES	
	Reference	MGT 1.2-04-000 Expense Claims.docm
	Revision No	0
	Revision Date	15-11-2017
	Owner	TREAS

Purpose

Provide clear guidelines and unambiguous circumstances and limitations for reimbursement of expenses incurred by representatives, staff and Members of SAAA when acting on behalf of SAAA.


Scope

This policy and procedure covers:


- a. Planning and prior approval of intended or proposed expenses
- b. Eligibility and limitations of expenses
- c. Advance payments and use of corporate debit cards
- d. Circumstances where actual incurred expenses exceed approved values
- e. Preparation, submission, review and settlement of an expense claim

Prerequisites

1. Any legitimate capital or operating expense incurred whilst conducting business of the SAAA may be reimbursed
2. Excepting National Councillors, prior approval of any intended expenses that may be the subject of a reimbursement claim must be pre-approved by the Hon. Treasurer (TREAS)
3. National Councillors may commit to up to \$250 without prior approval provided expenses that may be the subject of a reimbursement claim are considered to meet the standards, guidelines and provisions contained in this policy and procedure.
However:
 - a. If there is any doubt or if an intended expense estimate is greater than \$250:
 - i. Prior written approval should be obtained from TREAS or alternate
 - ii. Such doubt might exist if the proposed expense does not conform with a routine or other business planned activity and / or the nature of the proposed expenses does not obviously conform to the requirements of this policy and procedure
 - b. If TREAS considers that an expense in this category does not meet the standards, guidelines and provisions contained in this policy and procedure then reimbursement may not be approved in part or entirely
 - c. Notwithstanding above, common courtesy would suggest that advising the TREAS of intent would be advisable at all times
4. An AFE prepared IAW policy & procedure MGT 1.2.03 Authorisation for Expenditure is required in any event for intended expenses expected to exceed \$250. This is to ensure proper control and management of SAAA funds, and to assist with tracking expenditures. Approval of a related AFE(s) constitutes an approval to commit to intended expenses, and no other (separate) approval is required

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5. Expenditure should be controlled to lowest / reasonable available levels, and if deemed to be excessive by TREAS then an expense may be refused in part or entirely
6. All expenditure must be evidenced with ATO compliant documentation / receipts and, excepting exceptional circumstances, reimbursement of an expense may in the absence of a suitable documentation / receipt be refused in part or entirely
7. Claims comprising the following are not eligible:
 - a. Alcoholic drinks; excepting special circumstances such as events and entertainment functions with prior approval of TREAS
 - b. Expenses claimed or intended to be claimed by a claimant as a tax deduction under any other entity than SAAA
 - c. Expenses normally recoverable from a third party
 - d. Late payment interest on credit cards
 - e. Parking, traffic, or other fines and penalties
 - f. Telephone or internet expenses unless at the discretion of TREAS if such incurred expenses are substantially outside the scope of that typically expected to be covered by personal service arrangements
 - g. Expenses related to attendance at events, fly-ins or similar activities where SAAA has a presence and where such attendance does not relate to the conduct of approved SAAA business. Approved business may comprise, but at the discretion of TREAS not necessarily be limited to:
 - i. Representing SAAA at industry forums and meetings
 - ii. Attendance at formal SAAA business meetings and similar
 - iii. Delivery of SAAA sponsored education
 - iv. Attendance to receive training by non-SAAA parties
 - h. Expenses incurred by a claimant's spouse, relative or other party not engaged in SAAA business
 - i. Expenses where funds have not actually been spent or there is otherwise no commercial value to the transaction – such as but not limited to reimbursement of vouchers, frequent flyer points, discounts or other non-financial instruments
8. Travel expenses must conform to the following:
 - a. Any travel of any form at higher classes than stipulated below or with certain additions to the base advertised / available fares or travelling by indirect routes and/or building in stop-overs or similar for personal purposes are at an individual's own discretion, however:
 - i. The incremental costs will be to the individual's own account
 - ii. A quote for the base advertised / available / direct fare(s) or costs without stop-overs must be obtained at the time of booking under these circumstances and submitted with an expense claim
 - iii. "Personal purposes" in this context are deemed to also include attendance at events, fly-ins or similar activities where SAAA has a

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presence and where related costs are an incremental element to the conduct of approved SAAA business

b. Air travel

- i. Lowest economy price of the day
- ii. If a flight is missed or changed through no fault of the claimant, then costs resulting from such circumstances will be eligible for reimbursement; otherwise such costs will be to the account of the claimant

c. Other forms of transport

- i. Rail, taxi, ferry, hire car etc should be on the basis of lowest class or standard of travel or scope that meets the essential requirements for that travel
- ii. Use of personal vehicles, or third party hired or own aircraft for SAAA business related travel will be reimbursed as follows and in total limited to the lowest cost of practically available alternative forms of public transport as stipulated above:


- Vehicles - by way of an all-inclusive mileage that is equal to the prevailing allowable rate published by the Australian Taxation Office
- Aircraft – third party hire costs as receipted or, in case of own aircraft use, amounts based on the following schedule:

Nominal rated power	Hourly allowance
Up to 50HP	\$70/hr
51 - 100HP	\$100/hr
101 - 150HP	\$130/hr
151 - 200HP	\$160/hr
201 - 250HP	\$190/hr
251 - 300HP	\$220/hr
301 - 350HP	\$250/hr
351 - 500HP	\$320/hr
501HP and above	\$400/hr

Non-conforming engine types / capacities – refer to TREAS prior to committing own use of aircraft

d. Accommodation

- i. All accommodation should meet the essential requirements of comfort, quality and security, and shall be booked by OFFICE where:
 - The nightly rate inclusive continental breakfast shall not exceed \$150/night/person, unless
 - In exceptional circumstances, this limit is not practically achievable or the incremental travel costs in aggregate with lower accommodation costs exceed that of higher cost accommodation located closer to the intended place of business
- ii. Items of a personal nature or other items noted as ineligible that have been charged to a hotel account may not be claimed
- iii. When accommodation is provided by another Member, friend or relative, to whom the claimant gives money or a gift as compensation as a sign of appreciation, then the value may be claimed subject to

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the discretion of TREAS but in any event not exceeding the cost of alternate accommodation

- e. Meals and beverages
 - i. Excepting special circumstances such as events and entertainment functions with prior approval of TREAS, meals and beverages will be reimbursed up to a maximum combined limit of:
 - Breakfast (if not included in accommodation) \$25/d
 - Lunch \$15/d
 - Evening meal \$40/d
 - Snacks \$15/d
 - ii. Expenditure above these limits is at an individual's discretion, but will not be eligible for reimbursement

- f. Escalation of specified travel related allowances and rates
 - i. Escalations referenced to the All Groups Consumer Price Index published by the Australian Bureau of Statistics for a year preceding each 1st July
 - ii. Any increases from prior published allowances or rates to become effective each 1st July and be equal to a single or cumulative application of annual escalations rounded down to the highest multiple of \$5 or zero
 - iii. Adjustments in this respect do not require application of policy & procedure MGT 1.1.02 Change Management and can be made at the direction of TREAS

9. Corporate Debit cards and advance payments
 - a. Corporate Debit Cards are not generally provided to SAAA Members, representatives or staff. However:
 - i. Advances payments by FINANCE to service or product providers for high cost items such as airline tickets, accommodation and car hire may be authorised by TREAS IAW policy & procedure MGT 1.2.10 Procurement Order
 - ii. Such advances must be accounted for and reconciled in a subsequent expense claim, and associated amounts of money must not be claimed by a claimant
 - iii. If for any reason the service or product the subject of an advance is not used in part or in full, then the individual on whose behalf an advance has been made must take steps to ensure recovery of related monies and refund to SAAA


 - b. A Corporate Debit card may at TREAS discretion be established for senior staff IAW policy & procedure MGT 1.2.05 Debit Cards. In such circumstances:
 - i. Card activity statements must be recorded in the prevailing accounting system of the SAAA, reconciled and reviewed on a monthly basis
 - ii. All aspects of this policy and procedure with respect to prior approvals, eligibility and quantum of expenses apply

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10. Expenses claims must be submitted promptly, and in any event within 30 days an expense being incurred, and be submitted with an AFE(s) as required by the policy & procedure. Submissions beyond 30 days will be considered at the discretion of TREAS.
11. Reimbursement of any expense claim must be approved by TREAS in effect by virtue of authorising a bank settlement transaction
12. Properly completed expenses claims that conform with this policy and procedure must be processed and settled by FINANCE / TREAS collectively within 15 business days


Responsibilities

1. It is the responsibility of TREAS to ensure:
 - a. Members and staff are aware of this policy and procedure
 - b. Proper application of this policy and that serious breaches are brought to the attention of National Council
 - c. Prompt reimbursement of claims that are appropriately authorised and in compliance with this policy
 - d. Assess and publish any changes to travel related allowances and rates
2. It is the responsibility of all Members and staff to:
 - a. Operate in compliance with this policy and procedure
 - b. Seek prior approvals IAW with this policy and approval in respect of expenses they intend to incur and for which they intent to subsequently seek reimbursement
 - c. Complete as required AFEs and Expense Claims using the standard and current published forms
 - d. Provide ATO compliant documentation / receipts for all incurred expenses
3. It is the responsibility of FINANCE to issue notification by email to claimants once a bank settlement transaction has been initiated
4. In respect of Corporate Credit/Debit cards:
 - a. It is the responsibility of TREAS to define a holder(s) and associated terms of use, and seek approval from EXCOM
 - b. FINANCE is responsible for tracking card(s) activity in the prevailing SAAA accounting system, reconciling activity on a monthly basis and reviewing activity to ensure that the activity and nature of expenses comply with this policy and procedure
 - c. In the event of any unresolved uncertainty over compliance as raised by FINANCE, then TREAS will make a determination


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Procedure

1. Planning and prior approvals
 - a. Prior to committing to or incurring expenses on behalf of SAAA, make an assessment of the related scope and costs – person intending to commit or is responsible for commitment of expenditure on behalf of SAAA by themselves and / or others
 - b. Excepting National Councillors and for intended expenses up to \$250:
 - i. The scope, description and estimated expenses should be forwarded in writing to TREAS seeking approval
 - ii. TREAS to approve, or if not, decline with summary explanation
 - c. National Councillors may elect at their discretion to follow the above procedure for intended expenses up to \$250
 - d. In all circumstances where intended expenses are estimated to exceed \$250, then the person intending to commit or is responsible for commitment of expenditure on behalf of SAAA by themselves and / or others must:
 - i. Verify whether an existing relevant AFE exists with sufficient cover for the proposed expenses and seek approval from the sponsor - if not themselves - to draw on such an AFE
 - ii. If a relevant AFE exists but does not offer sufficient cover, and subject to the sponsor's agreement if not themselves, increase the scope and / or ceiling of the AFE which must then approved IAW procedure & policy MGT 1.2.03 Authorisation for Expenditure
 - iii. If no suitable AFE exists to cover the intended expenditure, raise and obtain approval for a new AFE IAW policy & procedure MGT 1.2.03 Authorisation for Expenditure
 - e. If a potential claimant does not wish to cover part or all of the proposed expenses from personal funds, then:
 - i. TREAS should be approached to facilitate an advanced payment to the proposed service or product supplier(s)
 - ii. TREAS will authorise such payments by issuing a purchase order to FINANCE IAW policy & procedure MGT 1.2.10 Procurement Order
2. Actual costs exceeding approved values
 - a. If a claimant becomes aware that the actual expenditure may or has exceeded any prior approved amount(s) by more than 10% or \$2000 whichever is the lesser:
 - i. The potential claimant must advise the TREAS immediately, and
 - ii. If the expenses are covered by an AFE, the person responsible for commitment of the expenditure by themselves and / or others must takes steps to adjust the scope and / or ceiling of the AFE which must then be approved IAW procedure & policy MGT 1.2.03, or
 - iii. If the revised expenses are expected to exceed or have exceeded \$250, then the person responsible for commitment of the expenditure by themselves and / or others must takes steps to immediately raise an AFE which must then be approved IAW procedure & policy MGT 1.2.03

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3. Preparation and submission of an expense claim
 - a. A claimant should prepare an expense claim using the prevailing standard form FIN 2.0.01 SAAA Expense Claim Form - TEMPLATE.xlsx. This must:
 - i. Reference any relevant AFE(s)
 - ii. List and describe all items or groups of items in sufficient detail to be easily reconciled against any AFE(s) and supporting documentation / receipt(s)
 - iii. List and describe all items, albeit with nil claimed amounts, provided under any advanced payment(s) made on behalf of the claimant
 - iv. Include copies of all supporting documentation / receipt(s)
 - b. A claimant must submit a completed and supported expense claim within 30 days of an expense occurrence and IAW instructions per FIN 2.0.01 SAAA Expense Claim Form - TEMPLATE.xlsx
4. Settlement and approval of expense claim
 - a. On receipt of a claim, FINANCE to review and if concerned that any element of the claim may not be IAW this policy and procedure, or that the claim is incomplete or inadequately supported, or that the value of the claim exceeds 10% or \$2000 whichever is the lesser of a prior approved value, then:
 - i. FINANCE must return the claim to the claimant for remedial action
 - ii. The claimant must then resubmit the claim
 - iii. And if any dispute arises, the claimant should raise any issues with FINANCE who will refer the matters to TREAS
 - b. FINANCE should immediately refer a claim that has been submitted beyond 30 days of expense occurrence to TREAS who will:
 - i. Review and advise FINANCE if the claim may be processed, or
 - ii. Otherwise approach the claimant and resolve, and advise FINANCE accordingly
 - c. A valid claim will be processed by FINANCE by way of entry into the prevailing SAAA accounting system, setting up of a bank settlement transaction for approval by TREAS, and advising the claimant that the claim has been set up for payment
 - d. In the event that TREAS feels unable to approve a settlement transaction, then TREAS should approach the claimant directly and resolve, and advise FINANCE accordingly
5. Debit Cards
 - a. Beyond the provisions of policy & procedure MGT 1.2.05 Debit Cards, the requirements in the context of this policy and procedure are:
 - i. FINANCE specially record and reconcile card activity within the prevailing SAAA accounting system and review activity to ensure compliance in all respects with this policy and procedure
 - ii. If FINANCE has any concerns with respect to compliance, FINANCE will first approach the card holder to resolve and settle. If a dispute arises, then FINANCE / card holder must raise with TREAS who will make a determination and advise both FINANCE and card holder
 - b. In the event that any expenses are agreed or determined by TREAS as ineligible, then the card holder must within 5 business days remit appropriate funds from personal sources to SAAA

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6. Escalation of specified travel related allowances and rates
 - a. TREAS to source data, and assess and determine any increases to travel related allowances and rates at the beginning of each financial year
 - b. Any revisions to be published by TREAS as soon as is practical after 1st July each year by way of a file note to SAAA National Councillors, advisors, trainers, support staff and otherwise as TREAS sees fit

7. Serious breaches of policy and procedure
 - a. In the event of circumstances that TREAS considers represent a serious breach of this policy and procedure, TREAS must notify National Council of such circumstances along with a recommendation for remedial action. National Council will then determine and direct required action actions, which may include disciplinary or other action.

References

- a. Policy & procedure MGT 1.1.02 Change Management
- b. Policy & procedure MGT 1.2.03 Authorisation for Expenditure
- c. Policy & procedure MGT 1.2.10 Procurement Order
- d. Policy & procedure MGT 1.2.05 Debit Cards
- e. FIN 2.0-01 SAAA Expense Claim Form - TEMPLATE.xlsx.

Definitions

Acronym or Terminology	Concise definition or meaning
AFE	Authorisation for Expenditure
ATO	Australian Tax Office
EXCOM	Executive Committee comprising prevailing SAAA President, Vice President, Hon. Treasurer and Hon. Secretary
FINANCE	Prevailing appointed accounting service provider
OFFICE	Prevailing appointed administration support service provider
TREAS	Prevailing Hon. Treasurer of SAAA