



# TRAVEL EXPENSES POLICY AND GUIDELINES

## NATIONAL RIFLE ASSOCIATION OF AUSTRALIA LIMITED

Commencement date: 23 October 2023

### Document History

Version	Altered by	Approved by	Comments
1	S Negus		Initial Release

**Note:** This Travel Policy supersedes all other NRAA Travel Expenses Policy's and Guidelines

## Intent

This policy documents the conditions under which all travel by NRAA Directors and employees and others travelling on NRAA business should be approved and booked. It applies to all travel on behalf of, or for the NRAA and all travel arrangements including domestic and international travel.

The purpose of this policy is to ensure that:

- NRAA personnel and State and Territory Councillors have a clear understanding of the requirements of this policy in relation to travel protocols and administration;
- NRAA maximises its ability to negotiate discounted rates with preferred suppliers and/or to obtain lowest possible costs from advance bookings; and
- Effective, efficient and consistent travel management is introduced across NRAA operations.

## Definitions

<b>Business expenses</b>	Reasonable business expenses incurred by staff in the course of performing their official duties. These can include travel, meals, accommodation, hospitality, etc.
<b>Business travel</b>	Travel required for the NRAA business and authorised by a Director or Executive Officer (EO), with appropriate delegations of authority and segregation of duties
<b>Domestic Travel</b>	Refers to travel within Australia
<b>Ground Travel</b>	Refers to travel by road or rail
<b>Hospitality</b>	The provision of food, beverage, accommodation, transportation and other amenities at the NRAA's expense to persons who are not employed by NRAA
<b>International Travel</b>	Refers to travel to countries outside Australia
<b>Receipt or Tax Invoice</b>	An original document which includes details of the issuer, the expenditure, amount (inclusive or exclusive of GST), date and indication of proof of payment
<b>Traveller</b>	Person undertaking the travel

## Scope

This policy applies to all Directors, employees, contractors and honorary positions of the NRAA (referred to as staff in this policy) as well as to State and Territory (Member) representatives travelling for approved meetings with the NRAA.

## Responsibilities

It is the responsibility of a traveller (as defined under this policy) to be aware of this policy and that all travel for business purposes conforms to this policy.

**Note:** Expense claims are to be received within 90days of being incurred, be submitted on the form in Appendix 1 and attached receipts. Expense Claims received after 90days, will not be processed.

It is the responsibility of NRAA Board and Executive Officer (EO) to ensure:

- Appropriate controls are in place to ensure the proper application of this policy; and
- Any breaches of this policy coming to the attention of the NRAA Board and/or EO are dealt with appropriately.

## **Travel Approval**

### **Domestic Travel**

All domestic travel and associated expenses (i.e. NRAA expenses) should be approved in advance as follows:

- Directors: by two other Directors who are preferably independent of the required travel
- Executive Officer: by two Directors
- Other staff, volunteers and honorary positions: by the EO
- State and Territory representatives: by the EO

### **International Travel**

All international travel and related expenses require pre-approval from the NRAA Board.

## **Reimbursable Travel Expenses**

The NRAA preferred method of payment for business travel expenditure is through reimbursement of incurred pre-approved costs. Where necessary, pre-payment may be able to be organised through the NRAA credit/debit card. If the NRAA does not have a purchasing card available, travel expenses such as airfares, and accommodation should be made in advance by the individual. All other expenses incurred whilst travelling such as meals and ground travel will be reimbursed upon submission of supporting documentation.

It is the NRAAs' policy not to pay per diems, but actual travel expenditure incurred, and these will be reimbursed in accordance with the requirements of this policy.

## **Supporting documentation**

Whether processed through the organisation's purchasing card or reimbursement, all individual business expenditure items must have appropriate supporting documentation.

The documentation provided must be in accordance with ATO requirements, which include provision of an itemised receipt (or tax invoice for all purchases over \$82.50 for GST claim purposes).

If the business expense includes hospitality or payment for more than one staff member, the receipt of tax invoice should be annotated to indicate the names of the persons in attendance.

## **Exclusions**

Travel excluded from this policy are:

- Personal travel,
- Travel on behalf of other organisations, and
- Any travel not approved by the NRAA.

## Breaches of the Policy

Conduct which violates this policy is considered to be outside the scope of a person's employment or engagement and could significantly damage the NRAA and expose it to unintended legal and commercial liabilities. Individuals who breach this policy are subject to appropriate disciplinary action by the NRAA including, but not limited to one or more of the following:

- Counselling,
- Further training and development,
- Demotion,
- Suspension,
- Warning,
- Termination of employment (with or without notice or any payment), or
- Termination of engagement (in the case of contractors).

## Implementation

This policy is not to be considered in isolation. It is to be read in conjunction with all related policies and other documents, including, but not limited to, those specifically listed in the body of this policy. This policy is not contractual and does not confer any entitlement. The NRAA reserves the right to review, change, update, or withdraw this policy. Compliance with this policy is mandatory; however this policy does not impose any binding obligations on the NRAA. Persons who have employees or contractors reporting to them should take all necessary steps to ensure such individuals know, understand, and follow this policy.

## Guidelines

### General

A tax invoice which includes the details of the issuer, the expenditure, amount (inclusive or exclusive of GST), date and indication of proof of payment is required for reimbursement.

### Meals

The NRAA will reimburse for the cost of meals when travelling or attending to business up to the maximum amount as follows:

Breakfast \$30, Lunch \$30, Dinner \$60.

### Alcohol

Alcohol is an allowable expense whilst travelling for business purpose or when providing hospitality. However, the following rules must be applied:

- During dinner or a function, reimbursable consumption must be at responsible levels, which is considered to be no more than three standard drinks per person;
- Outside the dinner period, staff must pay for any alcoholic drinks, whether at a bar or from a room's minibar;

- The cost of alcohol products must also be reasonable and the purchase of high cost premium items is not allowable; and
- If alcohol is provided in a hosting context, the above guiding principles must also be applied.

## **Accommodation**

In general, employees should not travel a distance exceeding 350 kilometres, and return in one day, unless a relief driver is available. If no relief driver is available, accommodation at destination is to be provided.

Where interstate travel is required by aircraft, then accommodation on the night prior to and the night of the meeting conclusion may be required, for example, a weekend Members Forum may require travel and accommodation on Friday night before a Saturday start, then accommodation on Sunday night before return travel on the Monday.

All bookings for accommodation must be made in advance wherever possible. Where meetings regarding NRAA business are held on a State and Territory Association range where accommodation is available, then participants in the meeting shall utilise this accommodation. The NRAA will liaise with the relevant State and Territory Associations to arrange accommodation on range.

Where accommodation is not available on range, personnel should use the most economical accommodation available (generally a standard quality hotel room) that is conveniently located to the event/meeting being attended.

For stays longer than 7 days, the NRAA encourages bookings into apartments or Airbnb rather than hotels. In these circumstances rooms may not need daily servicing and facilities for meals can be made available for a more economical stay.

When reservations have been made and a change in itinerary prevents the Traveller honouring the reservation, the Traveller must exercise all care in ensuring that the booking is cancelled in a timely manner.

Any 'no-show' charges will not be borne by the NRAA unless supported by a qualifying reason in writing to the authority who approved the travel.

Any request for accommodation off-range and/or at a higher quality of accommodation than other participants on NRAA business shall have the extra costs borne by the individual. Reimbursement shall only be made equivalent to the other participants on NRAA business.

## **Ground Travel**

Travel between home or office and airport and other local business locations should be conducted by public transport, car, taxi or rideshare ie Uber. Where this policy allows, parking and tolls to be reimbursed requires no preapproval.

## **Public Transport**

The quality of public transport varies depending on the route and the service provider. Where possible, public travel should be taken unless the quality of travel is unreasonably low or utilises excessive time. Professional judgement should be exercised at all times.

## **Taxis or Rideshare**

Taxis or rideshare (eg Uber) should only be used for business journeys where:

- Large, heavy or bulky baggage is being transported;
- A journey by public transport is either not practical or significantly slower;
- Several people are travelling together and using public transport is more expensive per head;
- To ensure personal safety or well-being;
- The combined cost of fuel and parking at an airport exceed the taxi costs; or
- There is a valid business reason and pre-arranged approval.

The use of chauffeured luxury vehicles is to be avoided.

## **Parking**

The cost of parking whilst on business related travel is reimbursable. Valet parking is considered a personal expense and will not be reimbursed. The exception is where a traveller has a valid business reason; this reason should be included in the expense report.

Wherever possible personnel should seek an economical parking arrangement (e.g early-bird or pre-booking).

Driving and parking infringement penalties are not reimbursable.

## **Travel by Vehicle**

NRAA will provide reimbursement for travel on either of the following basis:

- Submission of a fuel receipt(s) clearly indicating purpose of travel, and
- 85c per kilometre travelled, with distance, start, end and purpose of travel clearly outlined

## **Travel Insurance**

For the purposes of domestic travel, NRAA does not provide travel insurance.

For the purposes of international travel, the traveller will be provided cover by NRAA's insurance policies under which international travel insurance is provided. In most circumstances, this will be provided at no cost for the time the traveller is on NRAA business.

For travel which combines business and pleasure, please see the section headed Travel Combining Business and Pleasure. Any difference in insurance expense (which may be calculated on a nominal basis using the NRAA insurance premiums paid for the number of days of extended travel) is to be paid by the traveller. Extended insurance will not be provided to members of NRAA Australian teams.

## **Air Travel**

The lowest logical and practical airfare available at the time should be utilised regardless of Frequent Flyer and airline membership. Advance purchase (2+ weeks) of tickets is strongly encouraged to take advantage of the lower tariffs.

Travellers should make their own booking and payment arrangements where possible, for approval and reimbursement on presentation of invoices.

A Traveller wishing to upgrade from economy to business class using points, dollars or both can do so at their own expense.

### **Prohibition**

Travellers must not change air tickets to a lower class to fund their partner or any other family member to travel with them, or to use the difference in costs for any other personal benefit.

### **Last Minute Changes to Itinerary**

Changes to itinerary attract additional service fee. If the time for the conclusion of the business trip is not known, it is recommended that a flexible fare be booked for the return flight in order to avoid itinerary change fees.

However, if there is a last minute change to the Traveller's itinerary and a seat is not available on the flight needed (being the same airline), then a change is permitted to the Traveller's booking to another airline provided it is practical and economical.

Extended delays missed appointments or personal/family reasons which require you to change your plans are acceptable reasons. This information should be provided together with the expense report.

### **Traveller's Responsibilities**

It is a Traveller's responsibility to:

- check the itinerary to ensure the booking is correctly made, and
- allow appropriate time to transfer to and from the airport to catch a flight and attend meetings.

### **Baggage loss**

If an airline loses the Traveller's baggage, it is the responsibility of the Traveller to contact the airline directly. In most cases the airline will reimburse the Traveller for the loss on a per kilo basis.

### **Travel Combining Business and Pleasure**

If a Traveller is combining a business trip with personal travel, then the Traveller must notify the relevant travel authority prior to travel. If there is a difference in fare, the expense is to be paid for by the Traveller.

Clear evidence of the business need to travel must be provided to ensure transparency that the business component of the travel provides a recognisable benefit to the NRAA.



## Appendix 1

# TRAVEL EXPENSES REIMBURSEMENT

<b>DATE:</b>
<b>NAME:</b>

## ITEMISED EXPENSES:

EXPENSE DATE	ITEM/DESCRIPTION	COST

ACCOUNT DETAILS	
BSB:	
ACCT. NUMBER:	
ACCT. NAME	
CLAIMANT SIGNATURE:	

Subtotal:	
Advance Payment:	
Total Reimbursement:	

*\*Don't forget to attach receipts\**

APPROVAL SIGNATURE: