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DRAFT POLICY

Policy Title:
Expense Claims – Travel

Policy Number:
B/121007

Subcommittee:
Board

Responsible Position:
Treasurer

Approval Authority:
Board

Revisions:
None

Errors or changes (please email): info@aliamos.org

1. Policy Statement

This policy includes record keeping policies and procedures for claiming and approving travel expense claims relating to–

- fundraising,
- projects (both international and domestic),
- training,
- administration, or
- any other activity.

All volunteers (accounts managers, coordinators, directors, etc) acting on behalf of Aliamos when making or assessing claims for travel expenses must follow these policies and procedures to ensure Aliamos is accountable, legislative requirements are met, and donors receive the best service.

2. Reason for This Policy

Aliamos must maintain accountability for all expenses to ensure information is available for the ATO, Ausaid and auditors, and that our financial transactions are transparent and accountable. Aliamos is legally accountable to its donors (Collections Act 1996) and to the ATO and Ausaid. Consistent procedures for allocating administrative donations will reduce the chance of claims for allowable expenses being misused or for claims for inappropriate expenses. Where donors elect to fund administration (project or general) these donations are allocated to appropriate expenses directly in line with the company objects. Proper procedures will also allow efforts to focus on the main purpose for conducting our business (ie. empowerment of communities and individuals, including donors). Administrative expenses should be kept to a minimum to maximise the proportion of funds used on project to directly empower communities, subsequently careful attention needs to be given when dealing with travel expenses.

3. Who Should Read This Policy

Anyone involved in Aliamos financial transactions for projects (international and domestic), fundraising and administration (ie. any activity) or anyone wishing to claim reimbursement of travel expenses through Aliamos.

4. Related Documents

- Aliamos Expense Claims – Projects (Policy No. #####)
- Aliamos Expense Claims – Administration (Policy No. #####)
- ATO Taxpayers Australia, 2007 & 2008 Tax Summary, Chapter 6 - Allowable Deductions.

5. The Policy

1. Definitions and scope.

1. These rules apply when claims are made for travel expenses incurred (inside or outside Australia) are made by volunteers, directors, coordinators, or any person acting in any capacity on behalf of Aliamos.
2. “Travel expenses” includes actual (out of pocket) expenses relating to airfares, motor vehicles, accommodation, food and incidental expenses incurred while travelling away from home for Aliamos business. Travel expenses may include –

- Air travel (airfares and taxes),
- Motor vehicle (fuel, oil, tolls etc.),
- Taxi fares (or similar expenses),
- Public transport (tickets for trains, bus, etc),
- Accommodation,
- Food, drink and incidental expenses,
- Travel insurance.

1. “Available funds” is strictly limited to donations made to Aliamos specifically for administrative purposes for all no project based travel expenses. For project based travel expenses the available funds is strictly limited to donations made for the administration of that project or funds diverted by board resolution from general administration to that specific project only. NO donations made for other project expenses or for general project expense are permitted to be used for travel expenses.

2. With consideration for safety, high priority should be given to keeping expenses to a minimum by –

- utilising budget accommodation (including camping),
- where practical, sharing accommodation,
- staying with friends, relatives or donated accommodation,
- booking budget economy class seats on transport,
- avoiding private car hire or more expensive taxis, and
- eating economically (including cooking).

(Note: this in no way implies utilising the recipient communities resources and all volunteers should remain independent and fully cover their cost and/or bring their own food etc. while staying in recipient communities)

1. Record Keeping - Domestic and Overseas.

1. Claimants must keep a travel diary. The diary (or similar document) should record information pertaining to the nature of the activity, the date and time it began and how long it lasted. This record is to determine the proportion of travel expenses which have been incurred while undertaking Aliamos business.
2. Receipts are required for all domestic and overseas travel expenses. (except in the case of overseas travel expenses where receipts are not issued in which case written evidence is required)

2. Claiming and approving expenses.

1. Expense claims are only for the reimbursement of actual expenses incurred. This means that for most expenses the claim can only be made AFTER the expense has been incurred and receipted. The ONLY exception is for transport (air, train, bus) tickets where an invoice from a reputable travel agent may be used as evidence of a travel expense however the payment receipt must also be forwarded to Aliamos when payment has been processed.

2. Claims for travel expenses must be accompanied by the records outlined above and include details of –

- the person(s) claiming the expense,
- their role or duties they have undertaken with Aliamos,
- the activity or project(s) proportion of expenses,
- the actual expense incurred (description and \$ as supported by records), and
- the bank account (BSB and ACC#) or the project travel card to be used for reimbursement.

3. The board (or delegate) must approve all claims. In addition the coordinator must approve all

claims made to the project administrative funds. The coordinator must also ensure the project budget is updated and approved to reflect the claim.

4. Once approved expense reimbursement will only be processed when there are available funds to cover the full expense claim. Expenses will be paid on a date of approval priority (ie first come first served).
5. Copies of all records associated with travel expense claims must be forwarded to the records officer after the claim has been processed.

END