

## NZISA Travel and Reimbursement Policy

Version 2.0 (21 March 2009)

### 1 Policy Aims

This policy aims to clarify what are reimbursable expenses, where additional authority is needed to approve the reimbursement, and what documentation must be provided.

This policy aims to clarify the responsibilities of those receiving money from the NZISA whether as a result of a grant or reimbursement for approved activities.

### 2 Summary

- Only net out-of-pocket expenses for approved purposes may be reimbursed;
- items acquired with Airpoints Dollars, air miles, other reward points or reward dollars, or through barter or trades may not be reimbursed;
- reimbursements may only be made to the person who purchased the goods or services;
- tax invoices must be supplied for any expenses over \$50.00;
- transactions involving reimbursements may not result in pecuniary gain;
- if the goods or services are returned or exchanged or you get cash back you must notify the NZISA and you must return the difference;
- if you receive funding, grants, or reimbursement from another source, you must notify the NZISA and return the difference;
- the reimbursement must be considered an expense under IRD business accounting practices;
- you may be asked to provide proof of payment; and
- there are other conditions outlined below.

### 3 Reimbursement

#### 3.1 Travel to Council and Technical Committee Meetings (including Accommodation)

Members of Council and the Technical Committee shall be reimbursed up to the amount shown in the table below for travel (limited to train fare, airfare and taxis) and for accommodation<sup>1</sup> for the purposes of attending a meeting of the NZISA, provided such meeting exceeds 8 hours and the primary purpose of travel is to attend the meeting. These rates should be set at rates which reflect the normal minimum fares available for discounted bookings made well in advance.

Travel between:	Reimbursement <sup>2</sup>
Any City <-> Christchurch return	<u>Up to \$250.00</u> + \$50/night <sup>1</sup>
Auckland <-> Dunedin return	<u>Up to \$350.00</u> + \$50/night <sup>1</sup>
Auckland <-> Gore return	<u>Up to \$450.00</u> + \$50/night <sup>1</sup>
Auckland <-> Queenstown return	<u>Up to \$350.00</u> + \$50/night <sup>1</sup>

<sup>1</sup>assumes shared accommodation; where impractical, reimbursement for single accommodation up to \$100/night may be obtained with prior approval of Council.

<sup>2</sup> up to this amount (as per receipts); for two-day meetings, reimbursement for combined travel and accommodation up to the amount for travel plus one night accommodation is allowed. For one-day meetings, no accommodation is paid for.

Where, because of circumstances outside the control of Council, meetings must be arranged in short order (including for the first full-length meeting after election), Council may, by way of a resolution, reimburse at a higher rate. Where meetings are

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held to discuss critical or highly time sensitive issues that cannot be effectively dealt with in electronic meetings, meetings of less than 8 hours may be reimbursed by a resolution of Council.

### 3.2 Travel to Council and Technical Committee meetings by car

If travelling by car, the following table will be used for travel and accommodation expenses instead. Reimbursement is per vehicle, not per traveller. Tax invoices for petrol that cover the journey must be provided, however reimbursement is made at either the full value of the petrol receipts plus up to \$50/night<sup>1</sup> for accommodation up to the reimbursement shown in the table. These rates shall always be less than the IRD business flat rate mileage rate (per km).

Travel between:	Distance	Reimbursement
Christchurch <-> Dunedin return	360km	<u>\$160.00</u> + \$50/night <sup>1</sup>
Christchurch <-> Gore return	512km	<u>\$225.00</u> + \$50/night <sup>1</sup>
Christchurch <-> Queenstown / Alexandra return	483km/453km	<u>\$215.00 / \$205.00</u> + \$50/night <sup>1</sup>
Dunedin <-> Gore return	152km	<u>\$70.00</u> + \$50/night <sup>1</sup>
Dunedin <-> Queenstown / Alexandra return	283km	<u>\$125.00</u> + \$50/night <sup>1</sup>
Gore <-> Queenstown / Alexandra return	168km	<u>\$75.00</u> + \$50/night <sup>1</sup>

<sup>1</sup>assumes shared accommodation; where impractical, reimbursement for single accommodation up to \$100/night may be obtained with prior approval of Council.

### 3.3 Travel to the Annual General Meeting

Travel expenses for up to two delegates from each club may be reimbursed at 50% of the rates for travel/accommodation to Council and Technical Committee meetings (shown in 3.1/3.2). Council and Technical Committee members shall not be entitled to travel expenses for travel to attend a Council or Technical Committee meeting around the AGM. The NZISA president, secretary, and treasurer shall be entitled to reimbursement for travel/accommodation at the full rates for Council meetings (shown in 3.1/3.2) provided they chair, take minutes, and present the audited accounts respectively. In addition, Council or Technical Committee members taking a seminar at the AGM shall be entitled to reimbursement at the full rates for Council meetings (shown in 3.1/3.2).

### 3.4 Trained Official's travel to and accommodation at Nationals and Selection Competitions

a) Trained officials shall be defined as technical controllers, technical specialists, data/replay operators, accountants/computer operators, referees and nonprobationary judges listed on the NZISA Approved Officials List.

b) Trained Officials officiating at Nationals and Selection Competitions shall be entitled to be reimbursed for travel and accommodation expenses up to the amounts for Council meetings (shown in 3.1/3.2), provided that they are not competing in the event, that they are not the coach of a competitor in the event, that they do not have a child or spouse competing in the event. Reimbursement shall be made on a pro-rata basis for each day the official assists for a significant percentage of the competition.

c) Trained Officials officiating at Nationals and Selection Competitions who do not

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meet the criteria in (b) shall be reimbursed for travel and accommodation expenses up to the amounts for Council meetings (shown in 3.1/3.2) if the primary and motivating reason for attending the competition is to officiate.

d) In order to encourage and retain Trained Officials, those officiating at Nationals and Selection Competitions who do not meet the criteria in (b) and (c) may be reimbursed for travel and accommodation expenses at rates set by Council, but not greater than shown in 3.1/3.2, and which may be based on the official's experience and their contribution to the event.

e) Organisers may provide travel, accommodation, or both for Trained Officials that is either fully reimbursed or reimbursed at a higher rate where external funding has been provided specifically for this purpose.

### **3.5 Parking**

Expenses for parking while on authorized NZISA activities shall be reimbursed in addition to any reimbursement for travel.

### **3.6 Reimbursement of other travel-related expenses**

Except for travel and accommodation expenses, no other travel-related expenses (e.g. travel insurance, food, phone calls, entertainment) will be reimbursed, unless they were a part of a budget for an event (see 3.8). However, expenses incurred in fulfilling one's obligations to the NZISA (e.g. phone calls to the President or Secretary to discuss unexpected situations, travel to/from a hospital, etc.) may be reimbursed by a resolution of Council.

### **3.7 Reimbursement of expenses for Nationals and other hosted events must be preapproved by the host**

Expense forms related to Nationals or other events held on behalf of the NZISA by a club or sub-association need to be pre-approved by the organisation which hosted the event. In general, such expense forms should be countersigned by an officer of the club or sub-association and forwarded to the NZISA by the organisation. A resolution of Council is required to approve expenses unless they were a part of an approved budget (see 3.8).

### **3.8 Other Standing Authority for Reimbursements**

The following items shall be reimbursed:

- Engraving of NZISA trophies and awards

### **3.9 Reimbursement of freight, postage, photocopying and expendable supplies**

Freight (including transportation of the IJS equipment between NZISA events), postage, photocopying, printer supplies, paper, envelopes and other expendable supplies used exclusively to carry out NZISA activities shall be reimbursed.

### **3.10 Reimbursement of budgeted items**

If an expense was a part of a budget approved by a resolution of Council, then the expense may be reimbursed as long as the expense does not cause the budgeted amount for the particular item to be exceeded by more than 10%. Expenses which were not included in the budget or exceeded the budgeted amount by more than 10%, must be approved by a resolution of Council.

### **3.11 Other reimbursements require a Council resolution**

Reimbursements for other expenses not covered above, must be approved by a resolution of Council unless explicit authority for payment is provided in another NZISA Policy Document. Unless a purchase was unexpected, prior Council approval should be obtained.

## **4 Conditions of Reimbursement**

### **4.1 Expense Form**

All requests for reimbursement must be made on the official NZISA expenses form and the form must be completed and signed and documentation attached.

### **4.2 All grants/funding only for reimbursement**

Where the NZISA provides grants or funding to individuals, teams, clubs, sub-associations or other members or non-members, such grants/funding are only supplied for the reimbursement of expenses under the terms of this policy. Teams, individuals, clubs, and other organisations shall file an expense form showing proof of expenditure. Any unused funds must be returned within four months of payment unless permission for later reporting is granted by a resolution of Council.

### **4.3 No double-dipping**

No reimbursement shall be requested if an application for reimbursement or for a grant or funding covering an expense has been made to any other source, unless all other sources have denied the request for a grant, funding or reimbursement. See paragraph 4.5 if a grant, funding or reimbursement from another source is received after being reimbursed by the NZISA.

### **4.4 Documentation required to support expense claims**

All expenses forms must be accompanied by proof of payment. For any single domestic purchase over \$50.00 a tax invoice (clearly showing the words "tax invoice") must be supplied. For purchases under \$50.00 a tax invoice or receipt showing payment must be supplied. All tax invoices and receipts must be from the original supplier of the goods. For overseas purchases a receipt (showing date, amount, currency, and the supplier) must be supplied and if the purchase was made by credit card, documentation showing the actual cost in New Zealand dollars.

Quotes, estimates, travel itineraries or travel confirmation are not acceptable forms of documentation to support expense claims and shall not be used or considered.

If the correct documentation cannot be supplied, a reason must be provided and evidence of payment must be supplied and the expense claim must be approved by a resolution at a meeting of Council (and will likely result in significant delay). Failure to supply a legal tax invoice for domestic purchases over \$50.00 will, without exception, result in the reimbursement being decreased by the amount of the GST.

Cash transactions without invoice or receipt will not be reimbursed under any circumstances.

### **4.5 Change of circumstances must be reported**

If reimbursement has been claimed for goods or services and a full or partial refund for those goods or services has been received, or any form of late discount, grant, funding or reimbursement from another party is received, then a revised expenses form must be filed with the NZISA. If, as a result of the refund or non-payment of an invoice, funding, or grant, money is owing to the NZISA, payment to the NZISA must accompany the revised form. The NZISA shall acknowledge the receipt of any expense forms showing a change of circumstances. If such acknowledgement is not received within 14 days, the expense form showing the change of circumstances must be resubmitted to the NZISA without undue delay.

### **4.6 No reimbursement for purchases from related parties**

You may not be reimbursed for items purchased from a business in which you or a relative are involved. However, the NZISA may directly purchase from such businesses if approved by Council.

**4.7 Use of reward points, reward dollars, discount vouchers, Airpoints Dollars, barter and similar**

The NZISA shall only reimburse expenses on the basis of net cash expenditure. Airpoints Dollars, air miles, reward points, reward dollars, and any form on nontransferable or non-assignable vouchers or credit held by an individual may not be used as payment for items reimbursed by the NZISA. Barter or non-cash trades may also not be used as payment. Any discounts received must be declared.

**4.8 Use of invoices where payment has not been made**

Invoices may not be used to request reimbursement unless and until the invoice has been paid.

**4.9 Refunds or cash-back against goods or services paid for by the NZISA**

Any refund or cash-back received for goods or services paid for by the NZISA must be forwarded to the NZISA without undue delay.

**4.10 No reimbursement to third parties**

No request for reimbursement shall be made, unless the individual submitting and signing the expense for paid the supplier of the goods directly.

**4.11 No pecuniary gain**

No transaction or series of transactions involving reimbursement may result in pecuniary gain for anyone other than the supplier from whom the goods were originally purchased.

**4.12 Agreement to audit**

By submitting a request for reimbursement, the individual or organisation agrees to provide bank statements, credit-card statements or cancelled cheques proving that all items were paid for in the amount requested.

**4.13 Must be an expense according to IRD accounting practices**

All reimbursed expenses must be considered an expense according to IRD business accounting practices.

**4.14 Reimbursement not considered fulfillment**

A reimbursement by the NZISA shall not be considered as evidence that the reimbursement was lawful, that the rules and requirements as set out in this policy or other policies have been followed, nor that applicant's obligations under this policy have been fulfilled.