

ARGYLE COMMUNITY HOUSING LTD

DIRECTORS' TRAVEL AND BUSINESS EXPENSES POLICY

1. PURPOSE

- 1.1 The Board of Argyle Community Housing Ltd (**Argyle Housing** or the **Company**) has established this Directors' Travel and Business Expenses (**Policy**) is to properly define, record and reimburse expenses reasonably incurred by directors in the conduct of the affairs of Argyle Housing.

2. POLICY STATEMENT

- 2.1 This Policy outlines directors' entitlement to reimbursement of travel, accommodation and general business expenses, and related procedures.

3. TRAVEL - GENERAL

- 3.1 Travel arrangements will be made to minimise travel and incidental expenses to Argyle Housing, having regard to individual privacy, work health & safety (**WHS**), employment requirements, cost, accessibility, travel time, personal & administrative effort, and resource use. Travel to Board or Committee meetings and between offices must be by the most cost effective mode of transport, taking into account journey time as well as monetary cost. Specifically, directors may claim out of pocket expenses related to Company travel, including meals, taxi and claims for kilometres travelled, for travel between home and Board or Committee meetings or pre-approved visits to Argyle Housing's operating locations.
- 3.2 When private travel is undertaken incidental to, or as an extension of, travel for Company business, then the director shall either reimburse Argyle Housing for all private expenses incurred (including increased travel and accommodation costs due to deviations and extensions to travel), or personally meet those expenses at the time they are incurred.
- 3.3 Where official business is to be undertaken to coincide with private travel, the Chair must approve the arrangements in advance, including any intention to seek reimbursement of appropriate expenses. In the instance where the Chair requires approval, the reimbursement is to be approved by the Chair of the Audit and Risk Committee. These arrangements are necessary to clarify the status of the travel in case of any possible claim for workers' compensation or other insurance or benefits.

4. AIR TRAVEL

- 4.1 Except for approved WHS, maternity or disability reasons, air travel shall be 'Economy Class' for flights 8 hours or less and 'Business Class' for flights over 8 hours. Whenever possible, flights should be booked well in advance using the most cost effective ticketing arrangements and in accordance with the Company's *Travel Procedure* attached as **Appendix 3**.
- 4.2 The Chief Executive Officer's (**CEO**) office will make travel arrangements for directors to fit their personal circumstances but that if this is not possible, directors can make their own air travel arrangements in accordance with this Policy. Where a group of directors is flying together, the CEO's office will make the travel arrangements.
- 4.3 Any travel upgrades and lounge memberships are the director's personal expense and will not be reimbursed by the Company. However, the directors may retain any frequent flyer points for personal use.
- 4.4 Air travel for partners will be at the directors' expense unless otherwise approved by the Chair. The Chair may approve such travel if it is considered reasonable and within the interests and for the betterment of Argyle Housing.

5. MOTOR VEHICLE TRAVEL

- 5.1 Directors use their private vehicles entirely at their own risk. Directors must register and insure their vehicle (at least for 3rd party accident claims), and always observe appropriate road rules and meet any traffic and general road legislative requirements.
- 5.2 If a director's vehicle is involved in an accident or otherwise damaged while being used on official travel (with no fault on the director) then the Chair may consider an application for reimbursement up to the value of the insurance excess.

- 5.3 Where it is cost effective to make a business journey by car, directors will be paid the ATO approved per-kilometre motor vehicle allowance in accordance with the Australian Tax Office's (ATO) *Cents per Kilometre Method* attached as **Appendix 1**, for travel between Board or Committee meetings or pre-approved visits to Argyle Housing's operating locations.

6. TAXI

- 6.1 Taxis should only be used where necessary. If a taxi is used, a receipt should be obtained for the fare and submitted with the expenses claim.

7. ACCOMODATION & MEALS

- 7.1 Argyle Housing will book accommodation on behalf of directors attending Board meetings, Committee meetings or similar Argyle Housing meetings. Directors requiring accommodation while on other Company business should make their own arrangements, wherever possible, through the CEO's office. If a booking is made directly with the hotel by a director, a copy of the hotel bill must be attached to the expenses claim. As far as possible, accommodation should be selected for convenience and booked in advance to obtain the best possible rates.
- 7.2 The standard of accommodation for directors on Argyle Housing business is to be no higher than the standard organised by Argyle Housing for Board and other meetings, unless safety or other reasonable factors dictate in the circumstances.
- 7.3 When a journey on behalf of the Company makes it necessary to stay away from home overnight, reasonable out of pocket expenses incurred will be reimbursed. The limits on the amount of actual expenditure that will be reimbursed against receipts are set out in Tables 1 and 4 of the ATO's current year *Taxation Determination for reasonable amounts for travel, accommodation, meals and expenses incidental to travel*, attached as **Appendix 2**
- 7.4 The Chair may authorise the reimbursement of payment for accommodation and meals for partners if it is considered to be reasonable and in the best interests and for the betterment of Argyle Housing.
- 7.5 The Company's *Travel Procedure* attached as **Appendix 3**.

8. ATTENDANCE AT CONFERENCES

- 8.1 Argyle Housing will meet the reasonable expenses of a director attending a professional development program / conference to encourage directors to participate in relevant training and development programs, with the prior approval of the Chairman.

9. PROFESSIONAL MEMBERSHIP FEES

- 9.1 Argyle Housing will pay for the annual Australian Institute of Company Directors professional membership fee for a director, excluding any additional fees or costs associated with the membership except in relation to attendance at conferences.

10. CLAIMS

- 10.1 Claims for reimbursement of expenses must be submitted to the CEO's office within 30 days of incurring the expense, accompanied by appropriate receipts, tax invoices or other supporting documents. For convenience, these can be submitted in hard copy or electronically. Claims made for expenses incurred greater than 30 days will not be reimbursed.
- 10.2 Any claim by directors must be approved by the Chair prior to submission. Any claim by the Chair must be approved by the Chair of the Audit and Risk Committee prior to submission.
- 10.3 Argyle Housing's Chief Financial Officer can approve expenses being processed.

11. REVIEW OF POLICY

- 11.1 Unless the Argyle Housing Board determines otherwise, this policy will be reviewed each financial year or as required by the Board.

12. APPROVED AND ADOPTED

12.1 This Policy was approved and adopted by the Board on 24 July 2023

Version Control

Version No	Date	Revised By	Description	Board approved
1.0	March 2018	Company Secretary	Policy establishment	24 April 2018
2.0	Sept 2019	Company Secretary	Rate update	26 November 2019
3.0	May 2020	Company Secretary	Annual review	24 June 2020
4.0	1 July 2023	Company Secretary	Annual review	24 July 2023



[Home](#) / [Business](#) / [Income and deductions for business](#) / [Deductions](#)
/ [Deductions for motor vehicle expenses](#) / Cents per kilometre method

Cents per kilometre method

Check how sole traders and some partnerships can use the cents per kilometre method for car-related business expenses.

On this page

- [This method](#)
- [Rates](#)
- [How you use this method](#)

This method

Only use this method if you are a sole trader or partnership (where at least one partner is an individual) claiming for a [car](#) ([/Business/Income-and-deductions-for-business/Deductions/Deductions-for-motor-vehicle-expenses/?anchor=Typesofvehicles#Typesofvehicles](#)).

Feedback

The cents per kilometre method:

- uses a set rate for each kilometre travelled for business
- allows you to claim a maximum of 5,000 business kilometres per car, per year
- doesn't require written evidence to show exactly how many kilometres you travelled (but we may ask you to show how you worked out your business kilometres, for example diary records)
- uses a rate that takes all your vehicle running expenses (including registration, fuel, servicing and insurance) and depreciation into account.

Rates

Rates are reviewed regularly. The rate is:

- 85 cents per kilometre for 2023–24
- 78 cents per kilometre for 2022–23
- 72 cents per kilometre for 2020–21 and 2021–22
- 68 cents per kilometre for 2018–19 and 2019–20
- 66 cents per kilometre for 2017–18.

How you use this method

To work out how much you can claim, multiply the total business kilometres you travelled by the rate.

Things to remember

- Apportion for private and business use ([/Business/Income-and-deductions-for-business/Deductions/Deductions-for-motor-vehicle-expenses/?anchor=Separateprivatefrombusinessuse#Separateprivatefrombusinessuse](#)).
- Understand the expenses you can claim ([/Business/Income-and-deductions-for-business/Deductions/Deductions-for-motor-vehicle-expenses/?anchor=Expensesyoucanclaim#Expensesyoucanclaim](#)).
- Keep the right records ([/Business/Income-and-deductions-for-business/Deductions/Deductions-for-motor-vehicle-expenses/Motor-vehicle-expense-records-you-need-to-keep/](#)).

Last modified: 30 Jun 2023

QC 33712

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ATO Determination 2023

- <https://www.ato.gov.au/About-ATO/Careers/In-detail/ATO-Determination-2023/>
- Last modified: 13 Jul 2023
- QC 61563

ATO Determination 2023

The purpose of the ATO Determination 2023 is to provide employees with increases to their existing salary and to allowances for which they are eligible under the terms of the [ATO Enterprise Agreement 2017](#).

Determination under section 24(1) of the Public Service Act 1999

On 12 July 2023, the Commissioner of Taxation signed into effect the ATO determination 2023 made under section 24(1) of the *Public Service Act 1999* (PS Act), in accordance with the [Public Sector Interim Workplace Arrangements 2022](#)².

Under these arrangements, APS1 to EL2 employees covered by the ATO Enterprise Agreement 2017 will receive a 3% pay increase through a PS Act determination.

1. Name

This Determination is the Australian Taxation Office (ATO) (non-SES employees) Determination 2023.

2. Commencement

This Determination commences on the date that it is signed by the Commissioner of Taxation and Registrar of the Australian Business Registry Services.

3. Authority

This Determination is made under subsection 24(1) of the *Public Service Act 1999*.

4. Application

This Determination applies to non-SES employees employed by the ATO under the provisions of the *Public Service Act 1999* and who are covered by the ATO Enterprise Agreement 2017.

5. Definitions

In this Determination:

- Act means the Public Service Act 1999.
- Agency means the ATO.
- Agency Head means the Commissioner of Taxation and Registrar of the Australian Business Registry Services.
- ATO means the Australian Taxation Office.
- Determination means the Australian Taxation Office (ATO) (non-SES employees) Determination 2023.
- Employee means a non-SES employee who is employed by the Australian Taxation Office under the *Public Service Act 1999* and is covered by the Enterprise Agreement.
- Enterprise Agreement means the enterprise agreement approved by the Fair Work Commission on 27 July 2017 and known as the Australian Taxation Office (ATO) Enterprise Agreement 2017.

6. Purpose

The purpose of this Determination is to provide employees with increases to their existing salary and to allowances for which they are eligible under the terms of the Enterprise Agreement.

7. Period of operation

This Determination is in force for the period:

1. beginning at the start of the day this Determination commences
2. ending at the earlier of the following
 1. the start of the day that an enterprise agreement made in accordance with the *Fair Work Act 2009* that covers the employees and replaces the Enterprise Agreement commences operation
 2. the start of the day that another determination under subsection 24(1) of the *Public Service Act 1999* that applies to the employees and expressly revokes this Determination comes into force.

8. Revocation

This Determination expressly revokes the Australian Taxation Office (ATO) (non-SES employees) Determination 2019.

9. Annual salary increases

1. Employees will receive a salary increase payable under the Enterprise

Agreement as follows:

1. 3.0% increase in salary, payable from 4 August 2023.
2. The increase is to be calculated based on the salary immediately before the increase.
3. Item 1 of Schedule 1 has effect.

Note: Item 1 of Schedule 1 sets out the salaries that are payable to employees pursuant to this Determination.

4. The salaries set out in Item 1 of Schedule 1 will be used to calculate salary for superannuation purposes under clause 21 of the Enterprise Agreement.
5. Upon cessation of this Determination, as prescribed in clause 7(2), salaries will be maintained at the rates prescribed in Item 1 of Schedule 1, immediately before cessation.

10. Allowances and reimbursements

1. The allowances and reimbursements as provided for under Attachment A, Schedules 4 and 5 of the Enterprise Agreement will be increased in line with the salary increase prescribed in clause 9(1) of this Determination.
2. Item 2 of Schedule 1 has effect.

Note: Item 2 of Schedule 1 sets out the allowances and reimbursements that are payable to employees pursuant to this Determination.

3. Upon cessation of this Determination, as prescribed in clause 7(2), allowances and reimbursements payable will be maintained at the rates prescribed in Item 2 of Schedule 1, immediately before cessation.

11. Entitlements under Commonwealth laws not affected by this Determination

This Determination operates in conjunction with all relevant Commonwealth Acts (including regulations and instruments made under those Acts).

Schedule 1 – Salaries, allowances and reimbursements

Table 1: Salaries payable (per annum) under this Determination (as described in Attachment A, Schedule 1 of the enterprise agreement).

Graduate Administrative Assistant

Classification	Pay rate as at 4 August 2022 (pre-Determination salary)	Effective from 4 August 2023 (3%)
Graduate Administrative Assistant	\$65,609	\$67,577

Graduate Administrative Assistant	\$67,304	\$69,323
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APS Level 1

Classification	Pay rate as at 4 August 2022 (pre-Determination salary)	Effective from 4 August 2023 (3%)
APS1	\$50,977	\$52,506
APS1	\$52,675	\$54,255
APS1	\$54,092	\$55,715
APS1	\$56,299	\$57,988

APS Level 2

Classification	Pay rate as at 4 August 2022 (pre-Determination salary)	Effective from 4 August 2023 (3%)
APS2	\$57,645	\$59,374
APS2	\$59,220	\$60,997
APS2	\$60,765	\$62,588
APS2	\$62,336	\$64,206
APS2	\$63,887	\$65,804

APS Level 3

Classification	Pay rate as at 4 August 2022 (pre-Determination salary)	Effective from 4 August 2023 (3%)
APS3	\$65,609	\$67,577
APS3	\$67,304	\$69,323
APS3	\$69,006	\$71,076
APS3	\$70,784	\$72,908

APS Level 4

Classification	Pay rate as at 4 August 2022 (pre-Determination salary)	Effective from 4 August 2023 (3%)
APS4	\$73,086	\$75,279
APS4	\$75,396	\$77,658
APS4	\$77,352	\$79,673
APS4	\$79,323	\$81,703

APS Level 5

Classification	Pay rate as at 4 August 2022 (pre-Determination salary)	Effective from 4 August 2023 (3%)
APS5	\$81,478	\$83,922
APS5	\$84,017	\$86,538
APS5	\$86,376	\$88,967

APS Level 6

Classification	Pay rate as at 4 August 2022 (pre-Determination salary)	Effective from 4 August 2023 (3%)
APS6	\$87,972	\$90,611
APS6	\$90,151	\$92,856
APS6	\$92,612	\$95,390
APS6	\$97,254	\$100,172
APS6	\$101,008	\$104,038

Executive Level 1

	Effective from
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Classification	Pay rate as at 4 August 2022 (pre-Determination salary)	4 August 2023 (3%)
EL1	\$112,682	\$116,062
EL1	\$117,765	\$121,298
EL1	\$122,848	\$126,533
EL1 Transitional pay point (see Note 1)	\$121,650	\$125,300

Executive Level 2

Classification	Pay rate as at 4 August 2022 (pre- Determination salary)	Effective from 4 August 2023 (3%)
EL2	\$135,609	\$139,677
EL2	\$140,130	\$144,334
EL2	\$144,656	\$148,996
EL2	\$149,182	\$153,657
EL2	\$153,703	\$158,314

EL2 higher work value pay points

Classification	Pay rate as at 4 August 2022 (pre-Determination salary)	Effective from 4 August 2023 (3%)
EL2 higher work value (see Note 2)	\$153,705	\$158,316
EL2 higher work value (see Note 2)	\$157,618	\$162,347
EL2 higher work value (see Note 2)	\$161,530	\$166,376

Cadet (Whilst Undertaking Study)

Classification	Pay rate as at 4 August 2022	Effective from
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	(pre-Determination salary)	4 August 2023 (3%)
Under 18 years of age (see Note 3)	\$17,529	\$18,055
At 18 years of age (see Note 3)	\$20,393	\$21,005
At 19 years of age (see Note 3)	\$23,545	\$24,251
At 20 years of age (see Note 3)	\$26,413	\$27,205
Adult	\$27,583	\$28,410
Adult	\$28,340	\$29,190

Cadet APS (Whilst Undertaking Practical Training in the Workplace)

Classification	Pay rate as at 4 August 2022 (pre-Determination salary)	Effective from 4 August 2023 (3%)
Cadet (Practical Training)	\$50,977	\$52,506
Cadet (Practical Training)	\$52,676	\$54,256
Cadet (Practical Training)	\$54,092	\$55,715
Cadet (Practical Training)	\$56,299	\$57,988

APS Level 4 – Information Technology Officer Class 1

Classification	Pay rate as at 4 August 2022 (pre-Determination salary)	Effective from 4 August 2023 (3%)
Information Technology Officer Class 1	\$70,784	\$72,908
Information	\$73,086	\$75,279

Technology Officer Class 1		
Information Technology Officer Class 1	\$75,396	\$77,658
Information Technology Officer Class 1	\$77,352	\$79,673
Information Technology Officer Class 1	\$79,323	\$81,703
Information Technology Officer Class 1	\$81,478	\$83,922

Executive Level 1 – Public Affairs Officer Grade 3

Classification	Pay rate as at 4 August 2022 (pre-Determination salary)	Effective from 4 August 2023 (3%)
Public Affairs Officer Grade 3 (see Note 4)	\$137,037	\$141,148

Note 1: The EL1 transitional pay point only applies to employees who were at the EL1 level in the ATO prior to 8 July 2009.

Note 2: The EL2 higher work value pay points only apply to:

1. employees who were substantive EL2.2s in the ATO at the commencement of the Enterprise Agreement
2. employees who are directed to perform EL2 duties at a higher work value either on a temporary or permanent basis.

Note 3: These pay rates will only apply to those employees who were engaged as a Cadet before the commencement of the Enterprise Agreement, where those employees are younger than 21 years of age. The provisions of Clause 14 and 102 of the Enterprise Agreement will apply to all Cadets younger than 21 years of age who were engaged on or after the commencement of the Enterprise Agreement.

Note 4: The EL1 PAO3 pay rates will only apply to those employees who were engaged or promoted to these pay scales on or before 30 June 2006.

Table 2: Allowances and reimbursements payable under this Determination

Additional Duty	Allowance amount (per annum) under this Determination	
	Allowance rate as at 4 August 2022 (pre-Determination amount)	Effective from 4 August 2023 (3%)
First Aid Officer	\$690	\$711
Site first aid coordinator	\$1,043	\$1,074
Health and safety representative (see Note 5)	\$690	\$711
Health and safety coordinator (see Note 5)	\$690	\$711
Emergency warden (see Note 5)	\$411	\$423
Chief emergency warden (see Note 5)	\$1,043	\$1,074
Harassment contact officer (see Note 5)	\$690	\$711
Wellbeing site representative (see Note 5)	\$690	\$711
Departmental Liaison Officer	\$22,113	\$22,776
Community Language (see Note 6)	\$1,186	\$1,222
Community Language (see Note 7)	\$2,362	\$2,433

Note 5: This allowance will only be paid to employees who have successfully completed a recognised training program approved by the ATO.

Note 6: Where the employee's skill is at a level equivalent to the Language Aide

Test conducted by the National Accreditation Authority for Translators and Interpreters (NAATI) or is assessed to be at the equivalent level by the delegate.

Note 7: Where the employee's skill is at a level recognised by NAATI to be at the para-professional interpreter level, or is assessed to be at the equivalent level by the delegate.

Table 3: As described in Attachment A, Schedule 5 of the Enterprise Agreement – Other allowances and reimbursements

Assistance with holiday care program costs

	Allowance / maximum reimbursement amount under this Determination	
	Allowance rate as at 4 August 2022 (pre-Determination amount)	Effective from 4 August 2023 (3%)
Amount per child per day (see Note 8)	\$22.56	\$23.24
Maximum per family per week (see Note 8)	\$183.55	\$189.06

Additional care costs

	Allowance / maximum reimbursement amount under this Determination	
	Allowance rate as at 4 August 2022 (pre-Determination amount)	Effective from 4 August 2023 (3%)
Maximum reimbursement amount	\$91.21	\$93.95

Intra-city relocation

	Allowance / maximum reimbursement amount under this Determination	
	Allowance rate as at 4 August 2022 (pre-Determination amount)	Effective from 4 August 2023 (3%)

APS3 or below	\$1,240	\$1,277
APS4 or above	\$824	\$849

Field work allowance

	Allowance / maximum reimbursement amount under this Determination	
	Allowance rate as at 4 August 2022 (pre-Determination amount)	Effective from 4 August 2023 (3%)
Hourly allowance rate	\$2.03	\$2.09

Cadets

	Allowance / maximum reimbursement amount under this Determination	
	Allowance rate as at 4 August 2022 (pre-Determination amount)	Effective from 4 August 2023 (3%)
Annual book and equipment allowance	\$524	\$540
Annual living away from home allowance	\$4,554	\$4,691

Support for excess employees

	Allowance / maximum reimbursement amount under this Determination	
	Allowance rate as at 4 August 2022 (pre-Determination amount)	Effective from 4 August 2023 (3%)
Excess employee transition and	\$2,478	\$2,552

financial planning and/or
preparation of job applications

'Part day' allowance for travel

	Allowance / maximum reimbursement amount under this Determination	
	Allowance rate as at 4 August 2022 (pre-Determination amount)	Effective from 4 August 2023 (3%)
EL1 or below	\$70.97	\$73.10
EL2	\$83.72	\$86.23

Note 8: Payment is only applicable where the child is enrolled in an accredited school holiday program.

Table 4: Amount of allowance to be paid in each year under this Determination

EL2 Professional allowance

	Amount of allowance to be paid in each year under this Determination	
	Allowance rate as at 4 August 2022 (pre-Determination amount)	2023 (and each calendar year thereafter)
Annual professional allowance	\$1,847	\$1,902

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Appendix 3 PROCEDURE DOCUMENT

TRAVEL PROCEDURE

<i>Location:</i>	NSW and ACT
<i>Procedure Type:</i>	Human Resources Procedure
<i>Procedure Name:</i>	Travel Procedure
<i>Version:</i>	4
<i>Issue Date:</i>	September 2019
<i>National Regulatory Code:</i>	Section 7 – Human Resource Management

1. Policy Statement

- 1.1 This document provides the policies and procedures for employees of Argyle incurring business travel expenses on Argyle's behalf.

2. Scope

- 2.1 This procedure applies to all employees of Argyle Community Housing including volunteers and contractors.
- 2.2 Argyle promotes and respects the human rights and fundamental freedoms of all persons with a disability. Argyle supports and encourages a person-centred approach to service delivery. Argyle aspires to provide a service to tenants in line with the principles of the NSW Disability Inclusion Act 2014, Disability ACT and the United Nations Convention on the Rights of Persons with Disabilities (CRPD).

3. Objectives

- 3.1 To ensure that all employees have a clear and consistent understanding of policies and procedures for business travel and entertainment cost management.
- 3.2 To provide business travellers with a reasonable level of service and comfort at the lowest possible cost.

4. Travel Authorisation

- 4.1 All methods of travel are to be approved prior to the date of travel. Travel should be booked as far ahead as possible where practicable to take advantage of reduced cost air fares.

5. Travel Arrangements

- 5.1 All air, accommodation and car rental reservations including en-route changes, are the responsibility of the employee. Argyle may provide employees with preferred travel agents or service providers from time to time.

6. Air Travel

TRAVEL PROCEDURE

6.1 *Class of Service*

All employees are expected to travel in economy class for domestic travel. Employees travelling internationally for business may travel in either premium economy or business class depending on the length of the journey (in excess of 8 hours) and the employee's operational level.

6.2 *Lowest Available Fare*

6.2.1 All economy class airline tickets must be booked at the lowest, restricted available airfare on the outbound flight and the lowest, flexible airfare on the return.

6.2.2 Employees can assist in reducing travel costs by booking their travel arrangements once they are known and not leaving it until the day before departure.

6.2.3 To check-in for flights, please note that a form of current photo identification should be presented for the issuance of a boarding pass.

6.3 *Frequent Flyer Programs*

Travelling employees may accrue frequent flyer program benefits. However, participation in these programs must not result in any incremental cost to Argyle beyond the lowest available airfare. (e.g.: if you personally prefer to fly Qantas to accrue Qantas Frequent Flyer points, you should still take the lower costing airfare even if it is another airline e.g. Virgin).

6.4 *Risk Management*

The Chief Executive Officer and executive team should take into account the risk factors relating to multiple employees travelling together.

6.5 *Payment and Documentation*

6.5.1 Airline tickets will be charged to the employee's corporate credit card.

6.5.2 Employees without a corporate card who are travelling may have their Team Leader's corporate card charged.

6.6 *Spouse Travel*

6.6.1 Travel expenses for a spouse are not deemed to be a business expense unless it can be shown that the spouse's presence was both essential and directly related to the effective accomplishment of Argyle's business.

6.6.2 In these limited instances, the employee must obtain written approval in advance from the Board of Argyle.

6.6.3 Travel expenses for a spouse are to be included on the employee's expense report.

7. **Accommodation**

7.1 *Cost Guidelines*

7.1.1 Accommodation should be chosen at a cost of approximately \$180 per night wherever possible.

TRAVEL PROCEDURE

7.1.2 Accommodation costs are determined by market demand and hotel room availability and discretion should be exercised at all times.

7.2 *Hotel Selection and Hotel Reservations*

Employees should use “last minute deals” websites or similar to make their own bookings.

7.3 *Cancellation*

7.5.1 Employees should take responsibility for complying with the conditions of the booking including cancellation timeframes.

7.5.2 If the cancellation is made directly with the hotel, employees are advised to request and retain a cancellation number as documentation of the transaction.

7.5.3 No-show charges are not reimbursable.

7.4 *Payment and Documentation*

7.4.1 Accommodation charges are to be billed to the employee’s corporate card and reported on expense claim forms.

7.4.2 The hotel bill and a corporate card record of charge are required documentation for reconciliation of accommodation expenses.

7.4.3 If the employee does not have a corporate card, they can either have their Team Leader pay for their expenses over the phone with the hotel, or pay using their own credit card which Argyle will reimburse using the usual expense reimbursement process.

8. **Meals & Entertainment**

8.1 *Definition*

8.1.1 Business meal expenses are those incurred by employees when dining alone on an out-of-town business trip.

8.1.2 Entertainment expenses include costs incurred with clients, prospects, suppliers or associates at restaurants, theatre and sporting events, when a business discussion takes place before, during or immediately after the event.

8.2 *Cost Guidelines*

As a guide, Argyle uses the Australia Tax Office’s most up to date rulings for reasonable amounts to cover food and accommodation. Argyle will pay an allowance for overnight meals in accordance with the applicable award.

8.3 *Employees Dining Together*

TRAVEL PROCEDURE

In cases where more than one employee is present, the most senior person should pay the bill and submit an expense claim for all diners together on the same expense claim.

8.4 *Payment and Documentation*

8.4.1 All meals and entertainment expenses must be supported by a receipt attached to the expense report.

8.4.2 Corporate card receipts are the preferred form of documentation and employees should use their corporate cards to pay for meal expenses whenever possible.

9. **Car Rental**

9.1 *Rental*

9.1.1 Cars should be rented by employees only when other means of transportation are unavailable, more costly or impractical. The use of a rented car must be justified as a business need and not as a matter of personal convenience.

9.1.2 All rentals should be for intermediate-size cars or smaller, unless four or more people are travelling together.

9.1.3 Car rental requests must be included on the Travel Authorisation Form.

9.1.4 Car rental reservations should be made through Traveforce and should only be made directly with the car rental company when the need was not known prior to travel.

9.2 *Refuelling*

Employees are to refuel rental cars before returning them to the rental agency.

9.3 *Payment and Documentation*

Car rentals are to be charged to employee-held corporate cards and must be documented on expense reports with the original car rental contract.

10. **Other Transportation**

10.1 *Personal Car*

10.1.1 Employees may use personal cars for business travel when other transportation is not suitable or uneconomical.

10.1.2 Employees should exercise business judgement as to the most cost-effective form of transport. It is the personal responsibility of the owner of a vehicle being used for business to carry adequate insurance coverage for their protection and for the protection of any passengers.

10.1.3 A first aid kit should be carried in the vehicle.

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10.1.2 The use of personal cars for business will be reimbursed at the standard rate obtainable from the Award. This mileage allowance covers all auto costs (i.e. fuel, repairs, insurance), other than parking and tolls.

10.2 *Parking*

Regular parking costs will be reimbursed but not valet parking unless there are special circumstances, e.g.: equipment to carry.

10.3 *Taxis and Other Local Transportation*

10.3.1 The cost of taxis to and from places of business, hotels, airports or railroad stations in connection with business activities is to be charged to the corporate card or CabCharge account.

10.3.2 Use of taxis is authorised only when more economical services (e.g.: hotel vans, shuttles) are not available.

10.3.3 Employees are encouraged to use public transportation (reimbursable) whenever feasible.

10.3.4 The use of taxis and other local transportation must be documented on expense reports with original receipts.

10.4 *Interaction of Expenses, Travel Policy and Overtime/TOIL Policy*

10.4.1 Employees should determine with their Team Leader whether time and kilometres spent travelling should occur during normal office hours or after normal office hours, in order that workloads and overtime/TOIL arrangements may be effectively managed.

10.4.2 In any case, time spent travelling between home and the normal place of work is not considered work time, whereas time spent travelling from the normal place of work to another work location or venue for another work related purpose e.g. training is considered work time.

10.4.3 In the event that the employee does not attend the normal place of work before attending the alternate workplace (i.e. the employee travels directly from home to this other venue), or vice versa on the return leg of the journey, then the employee should work out what the kilometres and time worked would have been, excluding the amount that would ordinarily occur between the normal place of work and home, and claim that amount. For more information, please refer to the Payroll procedures.

11. **Other Reimbursable Expenses**

11.1 Alcohol from hotel mini bars and like expenses (e.g.: in-house video hire) are to be met by the employee.

11.2 Laundry/dry cleaning costs will be borne by the employee unless away for three (3) or more nights.

11.3 Miscellaneous costs like newspapers and magazines are to be met by the employee.

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- 11.4 Receipts are required for all miscellaneous reimbursable expenses. Corporate card receipts are the preferred documentation.

12. Work, Health & Safety

- 12.1 Employees who travel to remote areas should be conscious of the necessity to ensure their safety and wellbeing. In such instances of travel, consideration should be given to the availability of adequate communications such as mobile phone coverage and laptop dongle and their area of coverage. Should a laptop and dongle be required, they can be arranged, used during the duration of the trip and returned upon completion of travel.

- 12.2 Employees should ensure that their accommodation is of a sufficient standard to afford reasonable security and protection, including security of doors and windows.

12.3 *Driver Fatigue*

Employees who are required to drive long distances should ensure that adequate time is allowed for the journey, that sufficient breaks are taken at least every two hours and that mobile phones are not used whilst driving. For full details, see Argyle's Driver Fatigue Procedure and the Driver Fatigue Guideline factsheet.

13. Personal Travel

- 13.1 Any personal travel arrangements which are scheduled to occur immediately before, during or after an approved business trip must be paid for separately.

14. Travel Diary

- 14.1 If your business trip requires you to be away for five (5) or more nights, you are required to keep a Travel Diary.

- 14.2 This is a requirement under the Australian Taxation Office under Fringe Benefits Tax legislation.

- 14.3 It applies whether travel is within or outside Australia.

- 14.4 Your travel diary is to show:

- Nature of the work undertaken
- Where the business activity took place
- The dates when the business activity took place
- The duration of the business activity, and
- The date your diary entry was made

15. Accountability

TRAVEL PROCEDURE

- 15.1 All employees are expected to exercise prudent business judgement regarding expenses covered by this policy. The traveller is responsible for complying with this policy.
- 15.2 Team Leaders are responsible for accurately reviewing expense reports for compliance. Cases of significant abuse may result in disciplinary action.
- 15.3 The Chief Executive Officer is responsible for the development of this policy and for ensuring its distribution to all travellers, travel arrangers, expense approvers, and finance department employees.

16. Related Information

- Travel Request Form
- Corporate Card Policy
- Expense Claim Form
- Delegated Authority Schedule
- Work Health & Safety - Air Travel Policy

17. Employee Acknowledgement

I acknowledge that I have received Argyle's Travel Procedure; that I will comply with the procedure; and I understand that there may be disciplinary consequences if I fail to comply with this procedure.

Employee Name: _____

Signature: _____

Date: _____

VERSION CONTROL

Version No	Date	Author	Position	CEO Approval
1.0	Sep 2014	Human Resources	Creation of Travel Procedure	Approved
2.0	Jul 2015	Human Resources	Update format of procedure	Approved
3.0	Oct 2016	Human Resources	Update of Clause 12.3	Approved
4.0	Sep 2019	Human Resources	Update clauses: 6.2.2, 7.1.1, 8.2, 10.1.2	Approved