

## NZIFSA Travel and Reimbursement Policy

Version 9.0 (reviewed and reissued without change 18 February 2020)

### 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 NZIFSA 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 NZIFSA and you must return the difference;
- If you receive funding, grants, or reimbursement from another source, you must notify the NZIFSA 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 NZIFSA Meetings including Accommodation (excluding delegates to AGM's/SGM's)

Members of the Board, Operations and Development Groups 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 NZIFSA, 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	Up to \$250.00 + \$50/night <sup>1</sup>
Auckland <-> Dunedin return	Up to \$350.00 + \$50/night <sup>1</sup>
Auckland <-> Gore return	Up to \$450.00 + \$50/night <sup>1</sup>
Auckland <-> Queenstown return	Up to \$350.00 + \$50/night <sup>1</sup>
Any City <-> Wellington return	Up to \$250.00 + \$50/night <sup>1</sup>
Picton <-> Auckland return	Up to \$300.00 + \$50/night <sup>1</sup>
Picton <-> Dunedin or Queenstown return	Up to \$400.00 + \$50/night <sup>1</sup>
Australia (Eastern states) <-> Auckland or Christchurch return	Up to \$400.00 + \$50/night <sup>1</sup>

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Australia (Eastern states) <-> Dunedin or Queenstown return	Up to \$500.00 + \$50/night <sup>1</sup>
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<sup>1</sup> Assumes shared accommodation; where impractical, reimbursement for single accommodation up to \$100/night may be obtained with prior approval of the Board. For one-day meetings, no accommodation is paid for.

<sup>2</sup> Up to this amount. Reimbursement will be paid at the lessor of the actual receipts or the maximum rate.

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

### 3.2 Travel to NZIFSA meetings by car

If travelling by car, members of the Board, Operations and Development Groups shall be reimbursed up to the amount shown in the table below for travel and for accommodation<sup>1</sup> for the purposes of attending a meeting of the NZIFSA, provided such meeting exceeds 8 hours and the primary purpose of travel is to attend the meeting. Reimbursement is per vehicle, not per traveller. These rates shall always be less than the IRD business flat rate mileage rate (per km).

Travel between:	Reimbursement <sup>2</sup>
Christchurch <-> Dunedin/Picton return	\$180.00 + \$50/night <sup>1</sup>
Christchurch <-> Gore return	\$250.00 + \$50/night <sup>1</sup>
Christchurch <-> Queenstown/ Alexandra return	\$240.00 + \$50/night <sup>1</sup>
Dunedin <-> Gore return	\$80.00 + \$50/night <sup>1</sup>
Dunedin <-> Queenstown / Alexandra return	\$140.00 + \$50/night <sup>1</sup>
Gore <-> Queenstown / Alexandra return	\$85.00 + \$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 Board.

<sup>2</sup> Up to this amount. Reimbursement will be paid at the lessor of the actual fuel receipts or the maximum rate.

### 3.3 Travel to the Annual General Meeting

- a) Up to two delegates from each club as well as Board, and elected Operations Group and Development Group members may be reimbursed for half their travel and accommodation costs up to a maximum of 50% of the rates for travel/accommodation to NZIFSA meetings (shown in 3.1/3.2). The NZIFSA president, secretary, treasurer and CEO shall be entitled to reimbursement for travel/accommodation at the full rates for NZIFSA meetings (shown in 3.1/3.2) provided they chair, take minutes, present the audited accounts and the CEO's report respectively.
- b) Where a first meeting of the new Board and elected Operations Group and Development Group members is held on the same day or the day after the AGM, those officers shall be entitled to reimbursement for travel/accommodation at the full rates for NZIFSA meetings (shown in 3.1/3.2), provided that first meeting is of more than 4 hours and they attended the AGM also. Any unsuccessful candidates or existing officers who are not seeking re-election will only be reimbursed as per the criteria detailed in 3.3 a).

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

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Trained Officials shall be defined as technical controllers, technical specialists, data/replay operators, accountants/computer operators, referees and non-probationary judges listed on the NZIFSA Approved Officials List.

- a) Trained Officials officiating at Nationals and Selection Competitions shall be entitled to be reimbursed for travel and accommodation expenses up to the amounts for NZIFSA meetings (shown in 3.1/3.2) if they are attending the competition for the sole purpose of officiating. Reimbursement shall be made on a pro-rata basis for each day the official assists for a significant percentage of the competition.
- b) Trained Officials officiating at Nationals and Selection Competitions who are competing in the event, are the coach of a competitor in the event, have a dependent of less than 18 years or spouse competing in the event shall be entitled to be reimbursed for any additional travel and accommodation expenses for the time they are officiating up to the amounts for NZIFSA meetings (shown in 3.1/3.2).
- c) 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 NZIFSA 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 NZIFSA (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 the Board.

### **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 NZIFSA 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 NZIFSA by the organisation. A resolution of the Board 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 NZIFSA trophies and awards

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

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

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

If an expense was a part of a budget approved by a resolution of the Board, 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 the Board.

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

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

## **4 Conditions of Reimbursement**

### **4.1 Expense Form**

All requests for reimbursement must be made on the official NZIFSA expenses form and the form must be completed and signed and documentation attached. Completed expenses forms must be submitted to the NZIFSA within two months of the expense incurring.

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

Where the NZIFSA 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 the Board.

### **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 NZIFSA.

### **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 the Board (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 NZIFSA. If, as a result of the refund or non-payment of an invoice, funding, or grant, money is owing to the NZIFSA, payment to the NZIFSA must accompany the revised form. The NZIFSA 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 NZIFSA 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 NZIFSA may directly purchase from such businesses if approved by the Board.

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

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The NZIFSA 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 NZIFSA. 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 NZIFSA**

Any refund or cash-back received for goods or services paid for by the NZIFSA must be forwarded to the NZIFSA 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 NZIFSA 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.