Reimbursement of Actual Expenses Policy

Section 1 - Background Information

(1) This Policy has been developed to support the provisions in the ACU Staff Enterprise Agreement 2026-2029 that relate to the reimbursement of expenses.

Section 2 - Policy Statement

(2) Subject to taxation requirements associated with University salary packaging arrangements, a staff member will not be out of pocket as a result of incurring expenses associated with the following:

a. carrying out of University business where such expenses are reasonable and have been approved by the staff member's nominated supervisor prior to expenditure; and
b. maintaining professional registration where it is a condition of their position and employment with the University.

Section 3 - Policy Purpose

(3) This Policy informs staff members of their entitlements associated with reimbursement of expenses incurred by them for University related purposes.

Section 4 - Application of Policy

University Business Expenses

(4) This Policy applies to all staff of the University who incur expenses arising out of University business. The amounts payable under Section 10 – Schedule 1 of this Policy will be reviewed by the University from time to time to ensure they remain consistent with the applicable Australian Taxation Office Rulings.

Professional registration

(5) Clause 3.9(b) of the ACU Staff Enterprise Agreement 2026-2029 states the following:

a. 'Where an employee is required to maintain professional registration as a condition of their position with the University, the University will reimburse that employee for the cost of maintaining that registration, including the reasonable cost of any mandatory continuing professional development (howsoever called)'.

(6) A staff member may be eligible reimbursement of expenses if:

a. the requirement to maintain professional registration is specified in the staff member's position description or contract of employment; and / or

b. professional registration is a TEQSA or professional accreditation requirement; and / or
c. the staff member has been required to provide evidence of professional registration to their work unit or the University.

(7) The expenses that can be reimbursed include:

a. costs incurred to maintain the required registration, for example, fees paid to maintain the registration (e.g. annual membership fees), and
b. reasonable costs associated with mandatory training and / or professional development required to maintain registration.

Section 5 - Approvals

Expenses arising out of University business

(8) A staff member must obtain prior approval from their nominated supervisor before incurring an expense on the behalf of the University.

Expenses associated with maintaining professional registration

(9) The nominated supervisor is authorised to approve expenses associated with required registration, subject to the University's financial delegations as set out in the Delegations of Authority Policy and Register.

Section 6 - Procedure

(10) A staff member who is required by the University to travel on University business or who incurs an expense arising out of University business, will be reimbursed in accordance with the rates and conditions set out in Section 10 – Schedule 1 of this Policy.

(11) A staff member, who incurs expenses arising out of University business, should seek reimbursement following expenditure. Where a staff member, without a purchase card, is undertaking international travel on behalf of the University, a cash advance for anticipated expenses may be requested. In either of these circumstances, tax receipts and / or invoices must be presented to account for all expenses incurred. If expenditure is incurred whilst overseas on University business, appropriate documentary evidence must be presented to account for all expenses being claimed.

Section 7 - Expenses Associated with Maintaining Professional Registration

(12) Before a staff member incurs expenses associated with maintaining professional registration, they should discuss the registration requirements and related continuing professional development with their supervisor. The staff member and supervisor will consider:

a. whether the registration is a requirement of their position; and
b. appropriate options for fulfilling registration requirements including, in the case of continuing professional development, the training and development options offered by the University. Wherever possible, it is expected that professional development requirements will be met using the University programs and resources available to staff.

(13) A staff member who incurs expenses associated with maintaining required professional registration in accordance with this Policy, should seek reimbursement following expenditure. The relevant accompanying supporting documentation will include receipts for payment of professional registration fees (e.g. annual registration fee) and / or other costs (e.g. mandatory professional development). The staff member may also be asked to provide the following additional information:

a. Evidence that professional registration is a requirement of their position, for example, position description, contract of employment, extract from TEQSA or professional accreditation documents, communication from a supervisor or manager, etc.
b. Documentation from the relevant professional body / organisation which sets out professional registration requirements and costs, including requirements for mandatory professional development, if this is claimed.
c. If professional development is sourced from outside of the University, the reasons that the University programs and resources offered to staff are not appropriate to fulfill the professional development requirements.

Section 8 - Revisions made to this Policy

(14) The University may make changes to this Policy from time to time to improve the effectiveness of its operation. In this regard, any staff member who wishes to make any comments about this Policy may forward their suggestions to People and Capability.

Section 9 - Further Assistance

(15) Any staff member who requires assistance in understanding this Policy should first consult their nominated supervisor who is responsible for the implementation and operation of these arrangements in their work area. Should further information or advice be required staff should visit Service Central.

Section 10 - Schedule 1

[Based on ATO Tax Determination TD 2026/4]. Rates effective from the date of approval by the Vice-Chancellor and President.

Travelling Expenses

(16) A staff member who is required by the University to travel on University business will normally have all travel and accommodation arranged and paid for by the University. However, if a staff member incurs an expense related to University travel which has not been arranged by the University, the staff member will, subject to the following provisions, be reimbursed the expense incurred following production of appropriate supporting documentation.

For Overseas Travel

(17) A staff member who is required by the University to travel overseas on University business will be reimbursed to cover the cost of meals, accommodation and incidental expenses according to the rates prescribed by ATO Tax Determination TD 2026/4.

Reimbursement of Meals Whilst Travelling Overseas:

(18) A staff member who is required by the University to travel overseas will be reimbursed up to a maximum of $325.00 per day for all meals following production of receipts for expenses incurred.

For Travel Within Australia Requiring Overnight Accommodation:

(19) A staff member who at the direction of the University is absent overnight on University business will be reimbursed to cover the costs of meals, accommodation and incidental expenditure at a rate no greater than the following:

Capital Cities

Accommodation		Meals and Incidentals			
		Breakfast	Lunch	Dinner	Incidental Expenses
Sydney	$230.00	$36.00	$40.45	$69.00	$25.40
Melbourne	$175.00	$36.00	$40.45	$69.00	$25.40
Brisbane	$188.00	$36.00	$40.45	$69.00	$25.40
Canberra	$178.00	$36.00	$40.45	$69.00	$25.40
Adelaide	$158.00	$36.00	$40.45	$69.00	$25.40
Darwin	$220.00	$36.00	$40.45	$69.00	$25.40
Hobart	$176.00	$36.00	$40.45	$69.00	$25.40
Perth	$180.00	$36.00	$40.45	$69.00	$25.40

Other than Capital Cities:

(20) Accommodation at centres deemed by the University to be:

High Cost	An amount determined by the University
Medium Cost	$288.00
Low Cost	$141.00

(21) Meals and Incidentals:

Breakfast	Lunch	Dinner	Incidental Expenses
$32.25	$36.80	$63.45	$25.40

(22) The allowances referred to in clauses (18)-(21) will be payable where a staff member commences travelling no later than the following time or times:

a. Breakfast: 7am
b. Lunch: 1pm
c. Dinner: 7pm

(23) The allowance prescribed by paragraphs clauses (18)-(21) for incidental expenditure will be payable for each 24-hour period, during which a staff member is absent on University business overnight.

For Absences that do not Require Overnight Accommodation:

(24) A staff member who is absent from the University for a period of time which does not extend overnight, may claim payment for meals if an expense has been incurred in the purchase of a meal or meals during their period of absence.

(25) If absent for breakfast only, expenses for that meal may be claimed. To be considered as having been absent for breakfast, a staff member must have departed from their home not later than 6.30 a.m.

(26) If absent for lunch only, a staff member is not entitled to claim for that meal. To be considered as having been absent for lunch the staff member must have been absent from the University during the usual lunch period.

(27) If absent for dinner only, a staff member may claim expenses for that meal. To be considered as having been absent for dinner the staff member must have returned to the University not earlier than 7.00 pm or to their home not earlier than 7.30 pm.

(28) If absent for two meals the staff member may claim expenses for one meal. To be considered as having been absent for two meals the staff member must have been absent for any two meals as shown in clauses 25-27 inclusive.

(29) The amounts payable as expense for meals for absences that do not require overnight accommodation will be no greater than the following:

	Breakfast	Lunch	Dinner
Capital cities	$36.00	$40.45	$69.00
Other than capital cities	$32.25	$36.80	$63.45

(30) In applying this provision, reimbursement may be made only where expenditure on meals is incurred. Any meal or meals supplied free of additional charge, for example included in domestic fare when travelling for work, will not be included in the calculation of the amount to be reimbursed.

(31) Unless the University determines otherwise, the allowance prescribed elsewhere in this clause will only be payable in relation to duties undertaken by a staff member outside an area of 40 kilometre's radius of the staff member's base campus.

(32) Where the actual and necessary expenses incurred by a staff member travelling in the course of their duties exceeds the amount that would be payable to the staff member under the foregoing provisions of this clause, the University may pay the staff member the amount of the expenses reasonably incurred by the staff member instead of the amount prescribed by the foregoing provisions of this clause.

(33) Where accommodation and meals are provided by the University or such expenses are directly met by the University the staff member is only entitled to claim payment of the appropriate daily incidentals component of travelling allowance as set out in clauses (19)-(21).

Reimbursement of Fares

(34) Unless otherwise authorised a staff member required by the University to travel on University business will travel by public transport or University supplied vehicle.

(35) Where public transport is not practical, UBER is the preferred ground transportation provider for ACU. Staff authorised to use UBER for Business can, with appropriate approvals, establish an ACU Business Profile to facilitate UBER charges for work related travel to be charged directly to ACU. (Refer to the staff website for details on how to establish an UBER for Business Profile).

(36) If costs are incurred by a staff member in travelling pursuant to clauses (34) or (35) the staff member will, upon production to the University of receipts for such travel, be reimbursed by the University for the cost they have incurred.

(37) Where the University authorises the use of a hired car by a staff member and the cost thereof is borne by the

staff member, reimbursement of such cost will be made to the staff member by the University upon production to the University of receipts for such cost.

Reimbursement of Motor Vehicle Expenses

(38) Where a staff member has been authorised to use their own private motor vehicle for University business, and where there is an entitlement under Australian Taxation law, the University will reimburse the staff member at the rate of 91 cents per kilometre.

Status and Details

Status	Current
Effective Date	19th November 2026
Review Date	19th November 2029
Approval Authority	Governance Officer
Approval Date	19th November 2026
Expiry Date	Not Applicable
Responsible Executive	Angelle Laurence Chief People Officer
Responsible Manager	Angelle Laurence Chief People Officer
Enquiries Contact	Bernardine Lynch ER and Safety Committees and Policy Officer People and Capability