



NBN Travel and Expense Reimbursement Policy

Effective 23 May 2019



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1.0 Background

This document sets out **NBN's** Travel and Expense Reimbursement Policy (the Policy), covering:

- travel and expenditure which is eligible for reimbursement,
- the process for obtaining approval for and booking corporate travel; and
- the process for making and approving a reimbursement claim.

This policy applies to **NBN** and its subsidiaries, and authorises **NBN** claimants and officers to exercise powers, incur liabilities and make decisions on **NBN's** behalf.

All enquiries regarding this Policy must be directed to the iExpense team at ExpenseClaims@nbnco.com.au

2.0 Purpose

The Policy is designed to ensure that only appropriate and authorised business related expenditure is incurred and reimbursed.

3.0 Scope

3.1 NBN Employees and Contractors (TSAs)

The Policy applies to all **NBN** employees and TSAs who are travelling on **NBN** business or who incur business related expenses on behalf of **NBN** and have a reasonable expectation of reimbursement or **NBN** payment of such expenses.

3.2 Consultants and providers of Professional Services

The Policy also applies to Consultants and providers of Professional Services who are travelling on **NBN** business or who incur business related expenses on behalf of **NBN** and have a reasonable expectation of reimbursement of such expenses. This includes the need to provide tax invoices in support of any reimbursement being claimed.

In addition, Consultants, providers of Professional Services and the **NBN** Manager responsible for approving expenses for payment, must be aware of any specific contractual terms agreed with **NBN** regarding reimbursement of travel and expenditure prior to incurring and approving business related expenditure. Where there is a variation between contractually agreed terms and the Policy, the contractually agreed terms prevail.

Consultants and providers of Professional Services are not permitted to use the corporate travel tool.

3.3 Effective date

The effective date of this Policy is 23 May 2019. This Policy will be routinely reviewed as required to ensure that the terms are current, fair and representative of relevant corporate and industry conditions. **NBN** reserves the right to change this Policy at any time, without prior notice.

This Policy supersedes all previous versions. Expenses incurred before this Policy takes effect must comply with previous versions of the Travel and Expense Reimbursement Policy.

4.0 General principles

At **NBN** we recognise that as we build and operate a fast Broadband network for all Australians our employees, TSAs, consultants and providers of professional services (collectively '**NBN** claimants') will at times be required to travel or incur business expenses.

To facilitate this activity **NBN** provides this Policy to assist in determining what costs are reimbursable, what support needs to be provided when submitting a claim and the responsibilities of those submitting and approving claims.

This Policy cannot contemplate all expenses that may be incurred. Those who incur and approve costs must exercise reasonable judgment at all times.

Reasonable judgment extends to considering if the cost is business related, within the spirit of prudently managing **NBN's** costs, a reasonable out of pocket when travelling or a cost that ultimately better allows for delivery of **NBN's** objectives, which include making **NBN** a great place to work.

This means ensuring that expenditure or travel is necessary and appropriate, as well as ensuring intended outcomes cannot be achieved through lower cost means such as telephone or video conferencing.

Employees eligible for an **NBN** Corporate Credit Card should settle all their expenses using their **NBN** credit card, wherever possible.

Employees must be aware of and consider the following when incurring or claiming expenses:

Employee and TSA's responsibilities

As an employee or TSA you are required to:

- Act honestly, responsibly and exercise good judgment in incurring cost efficient travel (within the guidelines of this Policy); and



- Submit out of pocket and/or corporate credit card expense claims within **60 days** of incurring the expense, with sufficient detail and support to explain the expense.

Retention of records including tax invoices

Employee's and TSA's are to retain all records including tax invoices to:

- Be able to substantiate each transaction as it relates to the business purpose;
- to enable **NBN** to claim GST; and
- provide documentation for audit purposes.

Approving managers

As a manager who approves expense claims of both employees and TSAs you are required to:

- check that all purchases comply with the Policy, including reviewing transactions and expense reports for accuracy and ensuring that supporting documentation is legible and supports the claim;
- review and approve valid expense claims promptly;
- ensure that employees submit their expense claims promptly;
- ensure that TSAs submit invoices to **NBN** for expense reimbursements promptly;
- where consultants and providers of professional services are seeking reimbursement of out of pocket expenses, ensure that these are approved for payment in accordance with the applicable contract under which the services are being provided. Unless otherwise agreed, these expenses must align with the requirements of this Policy;
- reject expense claims that were not incurred for reasonable business purposes, where expenses are incurred on items of travel that were not preapproved (where such preapproval is deemed warranted), or where they are generally not covered by this Policy;
- request clarification and/or additional supporting documentation from the employee or TSA to further substantiate the expenses incurred, where required; and
- not approve expense claims where you are the recipient of the goods or services being approved. For example, in limited circumstances where a direct report purchases something on behalf of the manager. In this situation, the manager cannot then be the approver of the expense claim that includes this purchase. The expense claim must be reassigned to your one up manager for approval.

Manager Delegation

Expense claims must be approved by the one up manager, except in instances where the one up manager is on leave and this approval is delegated in line with the **NBN** Delegation of Authority (DOA) Policy. In line with the DOA, Executive Assistants, Team Administrators/Assistants and Receptionists are excluded from having delegated authority to approve expense claims, unless the employee making the claim reports into one of these roles.

As an approving manager, you may need to delegate approval of expense claims. In such instances:

- it is permissible for a manager to set up an **NBN** employee as a delegate to review expense claims, however it remains the exclusive responsibility of the approving manager to approve the claim;
- where the approving manager is on leave, approval authority must only be delegated on a temporary basis and must only cover the period of leave taken; and
- where an approving manager is on leave, the vacation rule for delegating approval of expense claims must be delegated to the next one up manager. If this is not possible or practical, approval can be temporarily delegated to a peer.

Where managers have enabled assistants to access emails it is the responsibility of the manager to review and monitor their own Oracle iExpense approval log on a periodic basis to ensure the reasonableness of expenses and follow up on any abnormalities.

Failure to comply to the Policy

If **NBN** claimants do not comply with this Policy, **NBN** can delay reimbursement or reject claims. Persistent or deliberate non-compliance by the employee or TSA of this Policy (or where an approver has knowingly approved a claim that is not valid) may result in disciplinary action.

TSA Staff

TSAs can only claim for business related expenditure incurred for their own business use and therefore cannot claim for expenses related to other persons including **NBN** employees or other TSAs. In the instance where the TSA is the most senior **NBN** claimant's member present, the next most senior **NBN** employee is to pay for the expense or the bill is to be split and paid for by the individuals.

Validity of claims

NBN will reimburse all reasonable and appropriately authorised expenses incurred in the proper discharge of **NBN** duties, in accordance with this Policy. In ensuring expenses are reasonable and appropriate, consideration should be given to the efficient, effective and ethical manner of spend.

Where there is uncertainty as to what constitutes a valid business or travel expense ExpenseClaims@nbnco.com.au should be emailed. This must be done in advance of the expense being incurred.

4.1 Reimbursement of Claims

NBN reimburses expense claims twice each week. Claims with no exceptions or not subject to routine audit review should be reimbursed within 5 business days after manager approval.



4.2 Reporting and Compliance

Analysis and reporting is conducted for non-compliance with this Policy by Financial Control and Group Internal Audit and Fraud. All travellers and those who procure travel are responsible for complying with the Policy. Employees, TSAs and managers approving travel not in compliance with this Policy may be subject to disciplinary action.

All expenses are subject to routine monitoring for compliance with the Policy, for example flights for fare selection and dates of travel being booked when compared to the travel date.

A recipient of a reimbursed claim may be required to pay back expenses that have been claimed and approved by a manager which upon review, do not comply with this Policy even if they have been approved by a manager.

5.0 Booking Corporate Travel

5.1 Travel Authorisation

NBN employees are responsible for managing and booking travel. The traveller's Cost Centre Manager (generally this will be either a General Manager or more senior employee) will have visibility of any travel booked and has the option of rejecting the travel request booked via our Travel Management Company (HRG) through the booking tool Serko. In the event that the travel is not rejected the booking will proceed as requested.

Interstate Travel should only be booked where the employee is required to attend all day, a series of meetings or has teams located in different offices. Employees should endeavour to minimise travel wherever possible and utilisation of **NBN's** telepresence facilities should be appropriately considered in all instances before any decision to travel is made.

TSAs are not permitted to book travel with **NBN's** Travel Management Company. Any TSA travel must be coordinated through the agency or company that manages the TSA relationship with **NBN**. All TSA travel must be approved in advance of the travel being taken by the responsible **NBN** manager.

Should you require emergency travel, please contact your relevant Executive Assistant.

5.2 Advance Booking

Employees and TSAs must make best use of the rates by booking at least seven days in advance, where feasible. Advance booking compliance may be monitored and non-compliance will be investigated.

5.3 Travel Management Company

The engagement of a Travel Management Company (TMC) enables **NBN** employees to utilise specially negotiated prices and obtain applicable rebates.

All air travel, accommodation and car hire required by **NBN** employees must be booked by the TMC through the Serko Online Travel Tool. All travel enquiries for employees should be directed to the TMC. For specifics on how to book travel, please refer to the Travel page on the HUB. The TMC is not available for TSAs, consultants and professional services. However all travellers should familiarise themselves with this Policy and comply with it, or they may risk not having their travel related expenses approved/reimbursed.

Any changes to booked air travel, accommodation or car hire also need to be made by the TMC and not directly with the end provider. The TMC is available 24 hours each day. If you experience issues with the TMC, please contact Procurement.

5.4 Duty of Care

NBN has a duty of care to its employees including knowing the whereabouts of its employees when they are engaged in business travel. All employees must only book travel through the TMC so the location of the employee is known.

Managers are also responsible for knowing the whereabouts for TSAs and consultants and professional services staff engaged in business travel for **NBN** and should ensure mechanisms are in place to discharge this responsibility.

5.5 Itineraries

Once travel has been booked the traveller will receive an itinerary from the TMC. It is the responsibility of the traveller to check the accuracy of their itineraries and make necessary changes in advance of planned travel date.

5.6 Travel Diary

For Australian taxation purposes a Travel Diary must be completed for all domestic travel of more than five (5) nights and for all international travel. The completed Travel Diary Form must be attached to an Expense Claim prior to submitting to the authorised manager for approval. The travel diary template is available from the Travel and Expenses page on the HUB.



5.7 Traveller Profile

If you travel regularly you should keep your Travel Profile updated. This will assist the TMC in ensuring that your preferences are taken into account when bookings are made.

5.8 Corporate Card

Eligible **NBN** employees may be issued a corporate credit card that is to be used for business related expenses only. Refer to the **NBN** Corporate Credit Card Policy which is available on the HUB for more information. All Corporate Credit Card transactions are monitored for non-compliance and any instances will be investigated and may result in disciplinary action.

General Principles for use of the Corporate Credit Card are as follows:

- The use of a Corporate Credit Card is subject to this Policy. Cards can only be used for the payment of expenses that are in accordance with approved company policy.
- Unauthorised expenses, private expenses or expenses incurred outside of the policy on the corporate credit card will need to be reimbursed to the Company by the employee.
- The Corporate Card is only to be used for authorised Company purchases. There may be rare and exceptional circumstances where unauthorised personal expenditures are charged to the Card. Where this occurs, the employee will be required to reimburse **NBN** by coding the expenditure item as "Personal Spend – Deduct from Salary" in their iExpense Claim. A payroll deduction will automatically be forwarded to Payroll for processing as outlined in the Employee Application Form.

The Corporate Credit Card is to be used for payment of all business related expenses. Only where the Corporate Card is not accepted by a merchant is it acceptable to use an alternative means of payment.

6.0 Air Travel

QANTAS is **NBN's** preferred airline and must be flown on all domestic routes it services unless specific authorisation is obtained from a member of ExCo.

NBN operates a 'best fare of the day' policy which allows employees to arrive at their destination on time. The 'best fare of the day' policy requires employees to fly on the **cheapest restrictive** (non-flexible) ticket for all legs of the trip. **The selection of a flexible flight is not permitted.** In rare circumstances where a flexible flight is required, this can only be booked with Executive General Manager approval which must be obtained in advance of the flight being booked.

If changes are required to be made to a restrictive ticket, these are permitted on the day before the flights departure time up to midnight of the day before. Making a change to a flight on the day of departure is not permitted (midnight onwards). This means forfeit of the flight and requires booking of a new fare.

Air travel should take place at the beginning and end of the working day. Any travel primarily during business hours must be approved by the traveller's direct Manager prior to travel.

If the situation arises where air travel involves any non-commercial flights, otherwise known as non-scheduled aircraft, such journeys have special implications with regard to legal liability and insurance. You must consult with both the Legal and Insurance teams prior to entering into any contract with the aircraft operator or charterer. Such flights require CEO approval.

International travel is to be booked on the carrier quoted by the TMC. Typically this is a national airline or an airline of equivalent standard. All international travel must be approved by the CEO and a copy of this approval must be sent to ExpenseClaims@nbnco.com.au for audit purposes and attached to the claim.

Prior to international travel **NBN** travellers are responsible for ensuring they have at least six months validity on their passport and that all necessary visas have been obtained. Expenses associated with a passport application or renewals are the responsibility of the traveller and will not be reimbursed by **NBN**.

The cost of a visa for **NBN** business travel will be reimbursed. **NBN** requires that each traveller obtain a business visa for international travel whenever a visa is required. Under no circumstances must **NBN** travellers use a tourist visa for business travel.

6.1 Class of Travel

Economy class must be used for all domestic flights and to/from/within New Zealand unless otherwise approved by the CEO. Business class maybe permitted for all other international flights, subject to approval being sought and obtained in advance of the travel being taken by the responsible Executive General Manager

Seating costs for exit rows requires approval from the responsible General Manager prior to the flight being booked. Evidence of this approval must be retained by the traveller for audit purposes and a copy attached to the expense claim when the claim is submitted for approval.

6.2 Personal Preferences and Loyalty Programs

Employees and TSAs are permitted to retain points and other benefits gained from travel. However, under no circumstances is a traveller to travel unnecessarily or incur a higher cost to obtain a travel related benefit or accommodate personal travel preferences.



6.3 Baggage Fees

Travel bookings should be inclusive of any baggage allowance required – any subsequent additional baggage costs are the responsibility of the traveller. Reimbursement of additional baggage costs related to the transport of **NBN** property for work related purposes is permissible.

6.4 Airline Club Lounges

Lounge memberships purchased directly by an employee/TSA are not eligible for reimbursement. Lounge Memberships can be salary sacrificed, refer to the Pay and Benefits page on the HUB.

6.5 Unused Tickets

In the event that travel plans are cancelled after ticket issuance, the traveller is responsible for timely cancellation through the TMC. Unused tickets will be placed on credit for use by the original traveller or other **NBN** employees or TSAs. Unused credits will be monitored by Financial Control. Where a traveller has an unused ticket, the traveller is obligated to use that unused ticket or any credit amount for subsequent travel bookings.

7.0 Hotel Accommodation

When travelling for **NBN** we look to ensure that we provide comfortable and safe accommodation options through our procured service providers.

You may claim the costs incurred for overnight stays when you are working away from your normal place of employment and it is impractical to return home.. Accommodation for overnight travel must be booked by the TMC.

Travellers must endeavour to book the lowest available room rate in the **NBN** preferred hotels in each location. **NBN**

Where these hotels are fully booked the TMC will endeavour to locate an equivalent hotel within reasonable proximity to the place of your business. In this case **NBN** will reimburse the lowest available room rate. Employees, TSAs and consultants are responsible for settling their account with the hotel at the time of check-out.

7.1 Hotel Related Expenses

At **NBN** we value being able to ensure that anyone travels for **NBN** business is provided appropriate accommodation at **NBN**'s expense. We also expect that people will exercise good judgment in incurring hotel charges that can accompany hotel stays.

Wherever possible minibar expenses must be avoided, however we accept that this is not possible in all instances (e.g. where there are no other food options or the item cost is less than room service). Any minibar costs would be included in the total daily capped spend of \$95 referred to in Section 8 below.

NBN will reimburse reasonable costs of in-room internet services (e.g. Wi-Fi) for domestic hotels where the traveller requires internet access to carry out **NBN** business. When travelling internationally, hotel Wi-Fi should always be used in preference to global data roaming.

In-room movies expenses are not reimbursable. The use of hotel telephones should be minimised to essential use only. It is expected that employees/TSAs with company-provided mobile phones will use these during their travel rather than the hotel telephone.

Where parking costs are incurred at hotels this may be included in an expense claim for travel.

7.2 Hotel cancellations

Hotels usually require at least 24 hours' notice for any cancellation of hotel bookings. Failure to provide adequate notification may incur a "no show" charge. Travellers may be held responsible for 'no show' charges where no attempt has been made to avoid the expense. This will be monitored by Financial Control.

8.0 Meals

NBN will reimburse reasonable out of pocket expenses for meals consumed while travelling for business purposes.

The reasonable daily meal allowance while travelling is no more than \$95 (Inclusive of GST), except in exceptional circumstances that are preapproved with the responsible Executive General Manager.

Amounts incurred over the daily cap may be considered personal expenses and may not be reimbursed.

Any meals claimed would typically be in respect of travel where there has been an overnight stay. Any exceptions to this need to be discussed in advance with the manager approving the expense claim so as to allow them to assess the validity of the expense. If prior approval is not obtained the employee/TSA may have their meal expense rejected.

Travellers are expected to manage daily meal costs within the \$95 allowance and **exercise judgment** on items that constitute meals. For example, the purchasing of snacks between meals would not normally be covered by this allowance. Also, efforts to spend up to the daily allowance on items that do not form part of the standard morning, lunch or evening meal are not reimbursable, and will be treated as non-compliance of this Policy.



The daily meal allowance is also not cumulative over a period of days i.e., if travelling for two days and \$50 is spent on meals on day one, the shortfall of \$45 against the capped limit does not roll into day two to create an allowance of \$45 + \$95 = \$140. The allowance applies specifically to calendar days when travelling.

From time to time employees may be required to work late (after having worked a standard day) or weekends (in cases where standard days worked are Monday to Friday). In such instances (and with the advance agreement of the approving manager) after hours meal costs may be reimbursable. Employees are expected to exercise reasonable judgment in respect of costs incurred with meals such as dinner not expected to exceed \$25 (inclusive of GST) per person and consumed on work premises.

NBN will pay a per diem in exceptional cases where international travel is undertaken and where the traveller does not have a Corporate Credit Card and is unable to obtain a card before travel is undertaken. Approval must be provided in advance of the travel by the applicable Executive General Manager.

In such instances, the daily per diem will be reduced where costs that the per diem is designed to cover are provided to the traveller. For example, if breakfast is provided as part of the hotel package the per diem will be reduced accordingly.

8.1 Alcohol

When an employee or TSA is travelling or acting on behalf of **NBN**, consumption of alcohol is permitted but must be undertaken sensibly and responsibly.

Alcohol will only be reimbursed as part of the meal allowance provided that the total cost of food and drink falls within the daily \$95 meal limit. Part of **NBN's** obligation to ensure a reasonable and safe approach to alcohol consumption is that alcoholic drinks will only be reimbursed if consumed with a meal and **no more than one standard alcoholic drink** should be consumed with a meal.

Approval for the reimbursement of reasonable expenses for the consumption of alcohol at a function related to **NBN** business must be obtained from a responsible Executive General Manager or General Manager prior to the event.

8.2 Paying the bill

Where several employees/TSAs are dining together, the meal must be paid by the most senior employee. The Expense Claim form will need to split out the meal costs into the appropriate categories as well as include the names of all attendees, clearly identifying attendees who are not **NBN** employees/TSAs (approval of such expenses must be by the manager of the most senior employee).

Where an employee/TSA is spending a number of nights travelling, food purchases from supermarkets may be reimbursed as an alternative to reimbursing the cost of meals from restaurants.

8.3 Gratuities

Gratuities paid for services provided must be reasonable and appropriately documented. Employees will be reimbursed if the amount is reasonable, based on the destination and service rendered. Tips within Australia greater than 5% will not be reimbursed. Tipping overseas should be in line with tipping conventions of that country and must not exceed 20%. Any gratuities also need to be included within the \$95 per day meal limit when travelling.

8.4 Staff Entertainment (non-travel related)

Meals with fellow employees which are not related to travel constitute staff entertainment and may be reimbursed provided that prior approval by the responsible Executive General Manager or General Manager has been obtained. This approval must be attached to the expense claim when the claim is submitted for approval and payment.

9.0 Vehicle Travel

9.1 Personal Vehicle Expenses

Expenses related to the use of a personal vehicle for business related travel can be reimbursed in certain circumstances.

Private motor vehicles should only be used for business purposes when it is deemed the most practical means of travel. Approved use of a private motor vehicle for occasional business travel will be reimbursed. Documentation to support the mileage calculation must be attached to the expense claim, for example a log book or google map distances. The rate to be claimed is aligned with the published ATO rates and/or the applicable **NBN** Enterprise Agreement. This policy is limited to business travel up to 5,000 kilometres per annum or as otherwise provided for in any NBN Enterprise Agreement.

The applicable rate to be claimed can be located on the ATO web page at <https://www.ato.gov.au/business/large-business/in-detail/business-bulletins/articles/new-cents-per-kilometre-rate/>

The kilometre claim must record the total kilometres travelled and deduct any normal kilometres travelled to and from the employee's/TSAs place of work. This does not include leased vehicles.

Other costs including parking fees, motorway tolls and bridge charges associated with the business travel may be reimbursed provided these costs were incurred for reasonable and necessary business purposes.



9.2 Car Hire

The cost of car hire will be reimbursed where the cost of taxi fares would (for each day of the proposed hire) likely exceed the combined cost of a hire car and related expenses such as parking, tolls and petrol. Cars must be booked by the TMC in order to access their preferential rates and the lowest available cost option must be utilised.

The class of vehicle to be booked is a medium (intermediate) sedan (or compact sedan if no passengers are to be carried). Requirements for a vehicle other than those specified above must be approved by the responsible Executive General Manager or General Manager prior to travel.

The exception to this is for hire cars utilised in the absence of company provided tool of trade vehicles that must be fit for purpose (e.g., have appropriate storage capacity for HS&E and QA equipment). In this instance approval is required from the **NBN** fleet department. The lowest available cost option must be taken in these circumstances.

Insurance is included in **NBN's** rental agreements with Europcar and Hertz. Insurance must be purchased for any other rental car company. Additional insurance must **not** be purchased to reduce the excess payable in the event of an accident as **NBN's** insurance provides this cover **NBN**

To avoid high re-fuelling charges, you are required to refuel prior to returning the vehicle to the drop-off depot. The costs of re-fuelling the rental car prior to drop-off are reimbursable.

Mileage cannot be claimed for rental cars.

9.3 Driver Obligations

NBN employees using a private motor vehicle or rental car for business travel:

- Must not drive without a current and valid driving license, and if using a private motor vehicle, must ensure that the vehicle is registered and comprehensively insured;
- Must comply with any **NBN** Drug and Alcohol Policy where applicable; and
- Must comply with all road rules including those regarding the use of mobile phones.

9.4 Uber and Taxis

NBN employees can use the **NBN** Uber application to book business related travel. This application is available to all **NBN** employees. TSAs can use Uber for work related transport but in doing so must submit a tax invoice with each Uber ride claimed.

Taxi fares going to and from business activities will be reimbursed. Tax Invoices must be obtained for all journeys and attached to Expense Claims.

Reimbursement for taxis home from the office for late work is permissible where a manager requests or authorises staff to work late (beyond 7:30pm and a standard day has been worked) and the employee/TSA would otherwise be required to travel late on public transport.

Uber or Taxis may also be claimed where employees are asked to work weekends, however this must be agreed in advance with the approving manager.

Uber or Taxis may also be claimed after the attendance of a work function, again with preapproval from the approving manager.

Claims can be made for use of public transport cards (e.g. OPAL cards, Myki Cards) and other related public transport, however this must be itemised where possible and a valid tax invoice (or statement) produced for the expense to be claimed.

9.5 Chauffeur Driven Cars

The cost of chauffeur driven cars will not be reimbursed unless previously authorised by the CEO.

9.6 Airport Parking

Airport parking must only be used where it is less expensive than the cost of a taxi or alternative means of transport, such as airport hotel shuttles or airport shuttles (e.g., Melbourne Sky Bus).

Valet parking will not be reimbursed by **NBN**.

9.7 Traffic Infringements

Road traffic infringements (including but not limited to parking & speeding tickets) will not be reimbursed by **NBN**.

9.8 Car Washes

Car washes for personal vehicles will not be reimbursed by **NBN**.



10.0 Telecommunications

General Managers (and above) may authorise a company mobile for staff that require a company mobile to discharge their role.

Where an employee or TSA is provided with a company mobile they may still claim reimbursement for business related calls made on personal mobile phones. However this would be expected to be by exception as opposed to standard practice.

Reasons for claiming charges on a personal mobile phone where the employee or TSA has a company mobile should be included in the expense claim to allow the approving manager to understand the nature of this charge.

Where employees or TSAs have not been provided with a company mobile phone and use their personal phone to make business calls, the cost of business calls made on their mobile phone plan may be reimbursed. These employees and TSAs may also claim a proportion of the total phone plan cost based on work usage. **NBN** employees must provide a complete copy of their mobile phone bill when claiming mobile costs.

Global roaming on company provided phones is not permitted unless approval is obtained prior to leaving Australia from the responsible Executive General Manager or General Manager. Only justifiable and reasonable expenses are reimbursable. **NBN** will reimburse staff for the cost of International SIM Cards used while on business, where calls are necessary for business purposes.

The purchase of a protective case will be reimbursed by **NBN**, all other accessories are considered to be a personal expense and will not be reimbursed.

All IT related spend must be made using MyIT, please refer to the NBN IT Equipment Policy.

11.0 Entertainment

NBN allows for some entertainment costs to be reimbursed where these are appropriate and approved in line with the **NBN** Delegation of Authority, including obtaining the preapproval of the responsible Executive General Manager or General Manager.

As with all expenses it is expected that we all operate within the spirit of the expense Policy guidelines and exercise good judgment to determine what constitutes valid entertainment expense obtained at the best cost to **NBN**.

Payment for a single event must not be split between two or more employees. One employee must account for the total expense.

Entertainment expenses must be reported by the most senior **NBN** employee of the sponsoring department who attended the event and preapproved by the responsible Executive General Manager or General Manager.

Where entertainment provided by **NBN** includes either local or international government officials these officials need to be identified in the support provided for the expense.

Approval for the reimbursement of reasonable expenses for the consumption of alcohol at a function related to **NBN** business must be obtained from a responsible Executive General Manager or General Manager prior to the event.

Where entertainment is in the form of a team meal, as part of our obligation to ensure a reasonable and safe approach to alcohol consumption, alcohol consumption and purchases must be moderate and the cost of any alcohol purchases must not exceed the cost of the meal.

It is the responsibility of the approving manager to ensure that any entertainment costs approved are within the budget of the applicable cost centre.

11.1 Employee entertainment approval

Any team dinners or team events must be approved in advance by the responsible Executive General Manager or General Manager. A copy of this approval must be attached to the expense claim on submission. Any expenses incurred must be supported by a valid tax invoice.

The detail supporting employee entertainment expense must identify the following:

- Date of entertainment;
- Nature of expenses (e.g. lunch, tickets to an event); and
- Names of the people involved.

11.2 Non-Employee entertainment approval

It is expected that non-employee entertainment, including lunches, dinners, drinks and events, will be rare and exceptional and must be approved in writing and in advance by the responsible Executive General Manager or General Manager. A copy of this approval must be attached to the expense claim on submission.

Where non-employee entertainment expense is incurred this must be supported by a valid tax invoice. The detail supporting every entertainment expense must identify the following:

- Date of entertainment;
- Nature of expenses (e.g. lunch, tickets to an event);
- Names of the people involved*; and
- Distinction between **NBN** and non-**NBN** attendees.



* Note: Where entertainment provided by **NBN** includes either local or international government officials this needs to be clearly identified in the support for the expense including the title and position of the government official.

12.0 Sundry

12.1 Spouse Travel

NBN will not pay for spouse travel except in the case of relocations in accordance with the Relocation Policy. Spouse travel and associated bookings are the responsibility of the individual employee.

12.2 Gifts to Employees

Flowers, gifts and office celebrations to celebrate weddings, birth or adoption of a child, or rewards are reimbursable with approval of the responsible Executive General Manager or General Manager. The expense should be reasonable based on the prevailing circumstances including length of service and nature of event.

Any farewell gifts, including flowers and related catering are to be self-funded and are not reimbursable.

Gifts related to recognition must be approved per the Recognition Policy.

12.3 Professional Memberships

NBN will reimburse the cost of the annual membership of one professional organisation which is directly related to the employee's functional position.

12.4 Conferences

NBN may sponsor employees to attend conferences which are relevant to industry or practice interests and qualifications. If an employee or TSA is interested in attending such conferences at **NBN's** expense, they must make an application to their Manager. Consideration will be given to an employee's attendance based upon the following factors:

- Relevance to industry specialisation
- Relevance to functional specialisation
- Relevance to job/function specific professional qualifications

It is expected that in normal circumstances the total cost of a conference will be charged to an **NBN** corporate card where this cost is less than \$5,000 in total. Any conferences above this total must be paid for using the **NBN** procurement process, including using the one time vendor process.

12.5 Laundry and Dry Cleaning

NBN will reimburse reasonable laundry/dry cleaning costs for business trips where an **NBN** employee or TSA is required to be away from home over a weekend, is required to stay at a location for duration of longer than five (5) days, or the trip has been extended due to unforeseen circumstances.

12.6 Miscellaneous charges

Personal expenses including the cost of haircuts, tobacco, newspapers, toiletries, personal travel expenses such as reading, gifts, donations and other personal expenses will not be reimbursed by **NBN**.

13.0 Corporate Travel Insurance

NBN maintains comprehensive insurance for those employees and TSAs undertaking authorised business travel. The insurance coverage provided includes medical expenses, weekly injury benefits, loss of deposits and additional expenses, luggage, money and personal liability.

The insurance coverage applies to travel over 50km from home or the normal place of work excluding everyday travel to/from workplace. Travel insurance covers a maximum consecutive period of 180 days.

Insurance claims are to be reported to the Insurance Team. In the event that assistance is required whilst overseas for issues such as accommodation, flights, luggage or medical emergencies, contact with International SOS on phone number +61 2 9372 2468 – Sydney and quote the **NBN** co membership number **Z76YCA623954**

14.0 Submitting an Expense Claim

Employees and TSAs must submit tax invoices to support all out of pocket reimbursement expense claims. Any tax invoices should be retained for 18 months for audit purposes (this can be either hard copy or a legible soft copy). This applies equally to transactions on the **NBN** Corporate Credit Card and cash transactions.

The following is a summary of documents to be produced to support an expense claim:



Expense Amount (\$A)	Documents Required
<p>Under \$75 (exclusive of GST)</p>	<p>A receipt that identifies and itemises the items consumed and the date of purchase.</p> <p>Credit card slips that only evidence a payment as being made do not constitute a valid document for receipt claiming purposes and will not be accepted as a basis for claiming an expense</p>
<p>Over \$75 (exclusive of GST)</p>	<p>The original receipt or Tax Invoice must accompany each item claimed. A "Tax Invoice" rather than a receipt must be provided for all individual amounts over \$75. To enable NBN to recover the GST charged on all Australian purchases the Tax Invoice must contain:</p> <ul style="list-style-type: none"> ▪ The words "Tax Invoice" or "Tax Receipt" stated prominently on the document ▪ The supplier's Australian Business Number ("ABN"), which is an eleven digit number ▪ Either the words "GST included" or clearly identifying the GST separately. ▪ The date of the purchase and a description of the underlying item <p>There can be a difference between a "receipt" and a "Tax Invoice". It is recommended that a "Tax Invoice" is specifically requested from all suppliers at the time of payment.</p>

Where a claim is made for partial spend from an invoice the expense claim must include the full invoice with that amount not claimed marked personal.

14.1 How to Submit a Claim

Employees are required to submit their expenses via internet expenses. Employees can refer to the travel and expenses HUBdocs page for guidance TSAs are required to submit their expense claims as a Tax Invoice separate to the invoice for their service with individual receipts/Tax Invoices for out of pocket expenses attached. This will be provided to the **NBN** approving manager with the expense claim by the contractor's agency.

All receipts must be submitted via the agency validating the tax invoice, and is to be sent to APINVOICE@nbnco.com.au clearly identifying the General Manager to approve the expenses. Approval of expenses incurred by a consultant must be sought in advance, unless otherwise stipulated in the contractual arrangement.

14.2 Right to Audit

NBN reserves the right to audit all expense claims of employees and TSAs. Audits of employee and TSA expense claims occur on a routine basis, both on a random basis and where any anomalies are detected. Employees and TSAs are required to respond to all audit requests on a timely basis and co-operate with any reasonable requests. Failure to do so may result in disciplinary action.

14.3 Timeliness of Making a Claim

It is the responsibility of the employee or TSA to submit Expense Claims within 60 days of incurring the expense, to ensure the details are accurate and complete and to follow up their approving manager to ensure the Expense Claim is approved on a timely basis for processing and payment.

Expense claims submitted over 90 days after being incurred will require justification for late submission and may be rejected.

14.4 Interest

NBN will not reimburse any interest charges that employees or TSAs may incur on personal credit card charges unless the delay in reimbursement is caused by an internal process breakdown at **NBN**. The adjudication of delayed claims will rest with the Manager, Accounting Services.

14.5 Lost Receipts and Tax Invoices

Where a tax invoice has been lost or misplaced a declaration approved by the manager approving the expense claim will be required before any reimbursement can be made. This must be submitted as an attachment to the expense claim.

Employees and TSAs are expected to have made attempts to seek copies of receipts from vendors before deferring to the lost receipts option noted above and repeated instances could result in claims being rejected.

All supporting documentation must be legible. In the event that a tax invoice/receipt is not legible efforts must be made to seek copies of the tax invoice/receipt from the vendor. Where this is not possible the options noted above related to lost receipts must be followed.

15.0 Public Scrutiny of Expenses

Senate Committees generally request detailed breakdowns of travel expenses as part of standing questions-on-notice and these expenses are often subject to Freedom of Information (FOI) requests. As such, employees and TSAs are required to maintain comprehensive records of all travel approved and records of supporting documentation for any expenditure claims.



16.0 Exception to this Policy

It is recognised that there will be occasions for travel/expenses outside of the Policy requirements. Any exception to this Policy must be approved in writing by the responsible Executive General Manager or General Manager and communicated to the iExpense team at ExpenseClaims@nbnco.com.au.

17.0 Roles and Responsibilities

Employees and TSAs undertaking authorised business travel may be held personally responsible for any loss, damage, expense, fine, claim or action of any nature arising out of or in connection with (a) any reckless or willful misconduct by them and (b) any breach of law or of any **NBN** Policy or procedure that applies to that employee or TSA, including the Code of Conduct and the **NBN** Drug and Alcohol Policy.

18.0 Further Information

All enquiries regarding interpretation of this Policy should be directed to ExpenseClaims@nbnco.com.au