Travel Policies and Guidelines

The Travel policies and procedures explained in this manual pertain to all HiFlex Physio employees. These policies and procedures have been developed to help the traveller expedite the process of traveling while following the guidelines.

A critical balance must be sought when requesting travel. This is the HiFlex Physio need for cost effectiveness and the employee's need for quality services and support. Employee travel should be via the lowest cost alternative, consistent with good business practices. Neither luxury nor sub-standard modes of transportation and accomodations should be used.

Employee travel and the expenses associated with it will be authorised only in circumstances which are clearly consistent with the mission of the company. It will be the responsibility of each company manager to ensure that all employee travel meets this objective and that responsibility of each company manager to reasonable business expenses in connection with authorised travel as defined in this document. In order to maintain control over expenditures, any expense submitted which does not comply with the guidelines of this procedure will not be reimbursed, unless accompanied by a valid exception by management. Expense reports must be submitted in a timely manner.

All travel must be requested using the official company "Travel Authorisation Form". signed by the appropriate department manager. All travel expenses paid in advance shall be paid for using the HiFlex Physio corporate travel credit card.

Travel Policy

Guidelines

I. General

HiFlex Physio travel policy provides for neccessary and reasonable travel expenses iccurred for authorised HiFlex Physio. The intent of these guidelines is that payment to be fair, equitable, and efficient for both the traveller and HiFlex Physio. These guidelines have been designed to be easy to understand and administer.

HiFlex Physio recognises the employees who travel from home on authorised business must forego their living accomodations. However, such accomodations are not intended to be prequisites and HiFlex Physio reserves the right to deny reimbursement of expenses that are considered lavish, extravagant, or are unsupported by required documentation.

II. Scope

The guidelines apply to all travel expenses regardless of the source of funds. At their discretion, HiFlex Physio Centres may impose more restrictive guidelines for budgetary or control reasons.

III. Purpose

The purpose of these guidelines includes:

- Providing guidance to travellers, travel arrangers, approvers, and auditors on cost-effective management of travel expenses
- Defining the responsibility and accountability of the traveller andthe authoriser of HiFlex Physio business travel
- Defining the consequences of not adhering to the guidelines.
- Setting the rates if reimbursement for kilometre travelled and meal per diems for employee travel on HiFlex Physio business.

IV. Authorisation and Responsibility

Traveller

A Traveller on HiFlex Physio related business has the responsibility to act prudently and incur expenses that are necessary, appropriate, and reasonable. Travel arrangements should use the most cost-efficient means available to meet the programmatic requirements of the trip. The traveller is responsible for prompt submission of travel-related expenses.

Centre

Authority and responsibility for approval and control of travel by employees rests with the Centre Manager of the account to which the expense is to be charged. usually for sponsored projects. Travel expenses are payable only when required and approval(s) are appropriately obtained. Employees may not authorise travel or approve travel expenses for themselves.

V. Accountability

Centres

Accountability for carrying out HiFlex Physio travel Guidelines rests with the Centre Manager. Required documentation of travel expenses will be retained in accordance with the written procedures adopted by the business, and is subject to audit.

Traveller

Travellers are liable for overpayments that may be discovered in a post-audit review. Discovery of fraudulecent practice by travellers while on authorised HiFlex Physio business is cause for dismissal as well as other consequences that may be determined.

VI. Training

Each Centre Manager is responsible for providing training and explaining HiFlex Physio Travel Guidelines to the traveller, travel arrangers, and Centre staff responsible and accountable for the travel guidelines. The training program is intended to explain and illustrate current travel guidelines and procedures and any changes made to these rules.

Travellers, travel arrangers, and Centre staff responsible and accountable for the travel guidelines are expected to complete the training program and keep themselves current with changes in the guidelines.

VII. Rates

Per Diem Meal Allowance

The General Manager Finance shall make known and keep current a Travel Reimbursement Rate Table showing allowances for meals.

Personal Vehicle Use

Reimbursement for personal vechicle use will be reimbursed at the then current rate established by the Australian Tax Office, which rate shall be deemed to include the cost of fuel and other operating expenses of the motor vehicle. The General Manager Finance will make known changes to vehicle reimbursement rates as necessary.

VIII. Written Procedures

Each Centre shalll establish written procedures to implement these Guidelines. The Centre shall provide those procedures to the General Manager Finance. At a minimum, the Centre procedures shall contain reimbursement rates as necessary.

- Authorisation to Travel
- Prepaid expenses and Cash Advances
- Local Travel
- Air Travel - Commercial/Foreign/Frequent Flyer Programs
- Cancellation Penalties
- Ground Transportation - Private Automobile/Rental Cars
- Authorised Use of HiFlex Physio Vechicles (Where Applicable)
- Reporting Car Accidents Related to HiFlex Physio Vechicles
- Lodging and Meal Guidelines
- Miscellaneous Expenses
- Travel Expenses of Spouse and Others
- Special Travel (Interview and Student)
- Travel Expense Report
- Required Receipts and Lost Receipts
- Commitment to Timely Reimbursements
- Foreign Travel

IX. Exceptions

Exceptions to the travel Guidelines require the approval of the CEO.

General Expenses Guidelines

Travel is necessary operation of HiFlex Physio. HiFlex Physio has no intention of denying any employee reimbursement for official HiFlex Physio travel. Similarly, HiFlex Physio does not intend to compensate employees for the inconvenienceof travel, per se, or for personal (non HiFlex Physio) expenses incurred while traveling on behalf of the HiFlex Physio. Travel expenses must be directly related to the HiFlex Physio interest. When deciding whether or not to request reimbursement for an item, and employee should be able to answer yes to each of the following questions:

1. Was the expenditure necessary to the conduct of HiFlex Physio busines?

2. Would a prudent employee have incurred this expense?

3. Did I actually spend this amount of money?

4. Is it reasonable to request and to expect travel reimbursement?

Questionable items must be resolved with the appropriate Centre Manager and with the General Manager Finance before the expense is incurred.

Travel Authorisation

All out-of-state and international travel must be pre-approved. A Travel Authorisation Form must be completed by the traveller and signed by them, their direct Manager and the General Manager Finance. The original, signed authorisation form should be kept within the Centre but a copy should be submitted with the Travel Reimbursement Form or Credit Card Reconciliation Form depending on how the expenses were paid.

Timeliness of Travel Submissions

All travel expense reimbusements to employees must be accounted for wihtin “a reasonable period of time” of when the expense was incurred. For Australian Taxation Office (ATO) purposes, a reasonable amount of time is considered to be 120 days. Accordingly, all reimbursement request must be received within 120 days of when the expense was incurred. Travel Reimbursement request that are submitted to the individual receiving payment. This will result in those amounts being added to the employee’s group certificate at the end of the financial year.

Travel Status

Unless the are attending a local conference or retreat, employees are considered to be on travel status only if they are travelling on approved HiFlex Physio business away from both home and traveller’s normal Centre address. For the purpose of clarifying policy for overnight travel, “away” will be defined as a distance of seventy kilometres. This means that and employee may be reimbursed for both lodging and meals only if the destination is seventy kilometres or more from either the employee’s home or assigned Centre address.

When personal business travel is combined, expenses must be clearly documented and may not exceed the lowest available cost of a direct or uninterrupted route. If the traveller uses an indirect route or intterupts travel for personal convenience, aby additional expenses incurred are the sole responsibility of the traveller.

Spousal Travel/ Domestic Partner Travel

Travel expenses for an employee's spouse/domestic partner are not reimbursable.

When an employee traveller and guest occupy a double room, the single room rate will be reimbursed and must be noted as such on the travel expense voucher.

Airline and other fares will only be reimbursed at an amount equal to the most economical direct route.

Ground Transportation

Travellers are expected to utilise the least expensive, most direct, and efficient means of transportation available. This includes rental vehicles, HiFlex Physio vehicles, taxis, limousines, and transporter services.

Employees traveling to the same destination should consider sharing ground transportation when possible.

Personal Vehicle

Personal use of automobiles is permitted and reimbursed on a per kilometre basis at the effective ATO mileage rate. The current reimbursement rate as of January 1, 20XX is $0.510 per mile. This mileage rate covers all automobile expenses such as fuel, maintenance, towing, repairs, tires, despreciation, and insurance. No reimbursement will be made for vehicle repair costs regardless of whether it results from the traveller's act or acts of others.

In addition to the standard per kilometre allowance, tolls and parking fees are also reimburssable expenses.

HiFlex Physio will not reimburse employees for parking tickets, fines for moving violations or vehicle towing charges.

Kilometres are measured from the employee's home to the destination and return. Or, from HiFlex Physio or Centre Address to the destination and return, whichever is less. Travel between and emplyee's residence and placeof work is not reimbursed.

When two or more passengers travel in one private automobile on official HiFlex Physio, only one employee may claim reimbursement for mileage.

Personal vehicles may used in lieu of commercial airline travel. Mileage will be reimbursed at the established current rate but should cost HiFlex Physio no more than the commercial economy airline fare. Similarly, transportation by such vehicles should only transport passengers who are also traveling on official business.

A kilometre log must be maintained for each HiFlex Physio-owned vehicle, identifying the date and purpose of each trip and the beginning and ending odometer reading.

Reimbursement will be allowed for necessary expenses incurred while using a HiFlex Physio-owned vehicle. These include: fuel, oil, windshield washer fluid, parking fees, toll charges, and reasonable charges for car wahsing. All fuel receipts for HiFlex Physio-owned vechiles that are submitted for reimbursement must have the vehicle registration number written on the receipt.

HiFlex Physio Vechicle

When available, the traveller should utilise HiFlex Physio-owned vehicles. Any operator driving a HiFlex Physio-owned vehicle must be employed by or working on behalf of, the HiFlex Physio. The operator must also have a valid driver's license, comly with all traffic laws, and obtain approval as required by the Centre who owns the vehicle. HiFlex Physio-owned vehicles are to be used for official business only. Operators of such vehicles should only transport passengers who are also traveling on official business.

A kilometre log must be maintained for each HiFlex Physio-owned vehicle, identifying the date and purpose of each trip and the beginning and ending odometer reading.

Reimbursement will be allowed for necessary expenses incurred while using a HiFlex Physio-owned vehicle. These include: fuel, oil, windshield washer fluid, parking fees, toll charges, and reasonable charges for car washing. All fuel receipts for HiFlex Physio-owned vehicles that are submitted for reimbursement must have the vehicle registration number written on the receipt.

Taxi/Limousine/ Transporter Services

The costs of taxis or other transportation to and from hotels, airports, or railroad stations in connectionm with business activities in reimbursable. The costs of limosine or tansporter services are allowed as a reimbursable expense only if the cost is less than, or equal to, the cost of a customary taxi charge. Long-term airport parking should be avoided. Alternative arrangements for travel to airports should be considered when airport parking charges would exceed the cost of a round-trip taxi or limousine service.

Rental Vehicles

The use of a rental car should be justified as an economical and/or business necessity. Travellers will ve reimbursed for the rental of a compact, economy, or mid-sized car. Travellers who choose to upgrade to a full-size, luxury, or sport utility vehicle will not be reimbursed for the difference in price unsless the traveller provides a specific business or medical reason for the upgrade, which must be explained on the travel reimbursement form.

Reimbursable items include the rental fee, fuel charges, tolls, and parking.
Non-reimbursable items include tickets, fines, and car repairs.

Vehicle Insurance Information

In general, there are two types of insurance needed for a vehicle, Comprehensive Car Insurance and Third Party Insurance.

Rented Vehicles

I. Liability Insurance

HiFlex Physio has a hired and non-owned insurance policy for vehicles rented for HiFlex Physio business. This policy has a $1,000,000 combined single limit for bodily injury and/or property damage. When renting a car for HiFlex Physio business, you should decline additional liability insurance offered by the rental company liability insurance limits.

II. Physical Damage

The vehicle also needs to be covered by Comprehensive Car Insurance. HiFlex Physio does not have this insurance coverage for rented vehicles. If you are using a Purchase Order, a credit card not issued by HiFlex Physio, or if renting anything over 8+ passenger van, the general policy is to purchase the Comprehensive Car Insurance from the rental company. If the Comprehensive Car Insurance coverage is not purchased, then HiFlex Physio would be required to pay for any applicable damages to the rented vehicle.

III. Owned/Leased Vehicles

HiFlex Physio is insured in accordance with the laws for automobile liability with respect to vechiles that are owned by HiFlex Physio. HiFlex Physio is insured for both Comprehensive Car Insurance and Third Party Insurance.

IV. Non (HiFlex Physio)- Owned Vehicle

If an employee uses their personal car on HiFlex Physio business and is in an accident, their personal insurance is primary, and they are responsible for any deductibles. If their personal insurance limits are exhausted, HiFlex Physio has an excess policy that could be available.

Employee should contact HiFlex Physio General Manager Finance's Office when involved in an accident on HiFlex Physio business.

Online Resources and Price Comparison

Personnel organising business travel within HiFlex Physio must refer to the following websites for price comparison of travel expenses:

www.skyscanner.com.au
www.budgetair.com.au

Communication

Employees travelling overseas will be issued with company-issued mobile phones. Emplyees must use these company-issued mobile phones in accordance with HiFlex Physio Communications Policy and Procedures.

In the event, a company-issued mobile phone was not issued, the employee may use their personal mobile phones all communcation expenses incurred within the travel dates as recorded in the Travel Authorisation Form will be reimbursed.

If the employee is using their personal mobile phones, communcation expenses must be reported in their Expense Report to be reimbursed. The employee must attach a copy of the phone bill including communication expenses incurred their travel.

V. Air Travel

Travellers are expected to a book the lowest-priced economy class rates available. It is the responsibility of the traveller to obtain the most economical airfare available consistent with the purpose ofthe trip. Whenever possible, travellers should take advantage of discounts and purchase airline tickets 30 days in advance, if possible. HiFlex Physio will not reimburse upgrades to Business and First-Class seating. Travellers who choose to upgrade must pay the difference between the lowest priced nonstop economy class fare and the final fare. Complete documentation of such arrangements must be submitted with the travel reimbursement form. Air carrier selection cannot be biased by the traveller's frequent flyer affliation. The lowest coast air travel should take precedence.

HiFlex Physio will not reimburse travellers for tickets purchased with frequent flyer miles.

HiFlex Physio will reimburse individuals for change or cancellation penalties imposed by the airlines provided the change or cancellation was caused by unvoidable circumstances. Individuals must submit supporting documentation with their expsense report showing the amount of penalty.

Account for Savings by Early Arrival

If an employee chooses to arrive early for a conference or meeting to take advantage of reduced airfare, the employee must reconcile the standard economy airfare with the recided airfare, the additional hotel and meal expenses, and any other expenses that were incurred because of early arrival. This reconcilation should be submitted with the travel voucher.

If an employee chosses to arrive early or stay at a location after a conference has ended for personal reasonss, the employee will not be reimbursed for hotel or meals for the time not spent on HiFlex Physio business.

An employee is allowed to depart the day before the conference or meeitng begins and stay one day after the conference ends if the conference ends late in the day.

Meals Per Diem

Employees traveling on HiFlex Physio business are eligible for reimbursement for their personal meal expenses. Employees may choose to submit receipts for their actual meal expenses, or they may opt to use the Per Diem rate; they cannot combine both methods on the same trip. Actual meal expenses will be reimbursed only up to the maximum amount of the Per Diem Rate. (Please note: Using the Corporate Credit Card for any meals while traveling will require that you submit receipts for all meals for that trip!)

Reimbursement on a per diem basis is the payment of a flat sum to cover meal and incidental expenses each day. All tips and Gratuities are included in the per diem amounts.

The curremt per diem rate is:

Breakfast	**$22.00**
Lunch	**$23.00**
Dinner	**$41.00**

One half the per diem rate is allowed when travel status is at least 12 consecutive hours but less than 24 hours. The ATO does not consider per diem for travel that is not accompanied by an overnight stay as a reimbursable expense. HiFlex Physio will continue to reimburse these request but they will now be recorded with the account numer 726500 so that these payments can be tracked and ultimately added to an employee's group certificate at the end of the year as a taxable benefit.

Exceptions

Conference Meals

Conferences frequently provide meals to attendees as part of the registration fee. The traveller is not entitled to a meal per diem allowance for meals that are included as part of the registration fee. The same is tru for any meetings attended where a catared lunch is provided or where the traveller has been included on a list of attendees for a business expense.

To assist with the determination of which meals were provided during a conference, a copy of the agenda (meeting schedule) must be included with the travel reimbursement request. Travel forms must also include the actual time of departure from the traveller's home or place of business for the trip and time the traveller is arrived home.

(or ended their HiFlex Physio business if using personal time while on their trip.)

If certain circumtances, such as unique dietary needs, make it necessary for the traveller to forego the provided meal, the traveller may then claim up to the maximum meal allowance. In such cases, a receipt(s) and a written explanation are required.

Determining Per Diem Amounts

Per Diem is calculated using the traveller's time of departure and time pf return. The traveller is entitled to one day per diem for every twenty-four-hour period one half day per diem for any 12 hour period. For instace, if a traveller left for a trip at 6am on 1/01 and retuned at 4pm on 04/01 the traveller would be entitled to 3 days per diem. The traveller would not be eligible for a half-day per diem on 04/01 because it is only 10 hours from 6am to 4pm and therefore does not meet the 12-hour half day requirement.

The breakdown of the per diem amounts by meal is to be used to deduct meals that are provided at a conference or were paid as a business/entertainment expense.

Lodging

HiFlex Physio will pay actual room costs for each day that lodging away from home is required for business purposes. Travellers are entitled to accomodations that are suitably located and meet reasonable standards for safety, cleanliness, and comfort. Travellers should choose good quality, but reasonable priced hotels or motels whenever practical. However, when attending a conference, travellers may stay at the conference hotel even if it is not the most economical option available. If there is a choice of hosting hotels, travellers are expected to stay at the least expensive one.

Reservations

When securing reservations, travellers should ask if there is a discounted HiFlex Physio are available.
Since hotel reservations are usually guaranteed to assure lodging for late arrivals, travellers are required to cancel these reservations in a timely manner to prevent "no show" charges.

when requesting reimbursement, the original itemised hotel bill and the original receipt showing proof of payment must be attached to the travel reimbursement request form. The original receipt must contain:

1. The name of the traveller
2. The lodging date(s)
3. The name, address, and telephone number of the lodging establisgment
4. The per night cost
5. The total cost of lodging

The following is a list of items that are not reimbursable expenses:

- In-room movies or pay TV
- Laundry
- Personal telephone calls in excess of $20 per trip
- Personal toiletries
- Mini-bar refreshments

- Recreational Activities
- Newspapers

Reimbursable expenses include:

- Computer access charges for laptops
- Business fax charges
- Parking
- Business telephone calls

International Travel

Employees traveling internationally on HiFlex Physio business are reimbursed for the same travel expenses as someone who travels domestically. They may also be reimbursed for passport fees, exchange rate fees, and other items necessay for conducting HiFlex Physio business.

Hotel receipts are required for both domestic and international travel. The receipt should state the dates of stay, room rate and applicable taxes, and additional charges. A credit receipt is not acceptable.

Reimbursement amounts should be converted from foreign currency to Aus dollars before submitting the travel reimbursement from to Accounts Payable. The applicable exchange rate for the dates of travel can be found at:

http://www.oanda.com/currency/historical-rates/

Receipts should have and explanation and translation in addition to being converted to US dollars.

Per Diem

The International per diem rates for meals and incidental expenses can be found on the ATO website:

http://law.ato.gov.au/atolaw/view.htm?docid=txd/td200818/nat/ato/00001