



REIMBURSEMENT POLICY

Procedures number	RP002	Version	Version 1
Drafted by	Jamie Taafe	Approved by CoB on	27 June 2015
Responsible person	CoB	Scheduled review date	1 January 2017

INTRODUCTION

Staff or volunteers may on occasion be required to pay out of their own pockets expenses on behalf of the Victorian Tenpin Bowling Association Inc. (hereafter "TBAV"). Under certain circumstances, as outlined in this policy, these may be reimbursed by the organisation.

PURPOSE

The purpose of this policy is to spell out under what circumstances reimbursement of expenses may occur on behalf of TBAV and the process for doing so. This policy relates to both staff and volunteers acting on authorized TBAV business.

POLICY

TBAV will reimburse its staff (including volunteers) expenses incurred by them on behalf of, or in the course of, TBAV business so long as such expenses are:

- (1) Reasonable and
- (2) Authorised.

Reimbursement of reasonable but unauthorised expenses may be made on an *ex gratia* basis at the discretion of the State Manager (Operations & Strategy) in exceptional circumstances only.

Staff and volunteers incurring authorised expenditure must, wherever possible, receive, retain and produce receipts, invoices, vouchers, tickets, or other evidence of such expenditure.

AUTHORISATION (FOR AND ON BEHALF OF THE BOARD)

Chairman of the Board

Secretary of the Board

Date of approval by the Board:

27 June 2015



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RESPONSIBILITIES

It is the responsibility of Management to ensure that:

- Staff and volunteers are aware of this policy;
- Any breaches of this policy coming to the attention of management are dealt with appropriately.

It is the responsibility of the all employees and volunteers to ensure that their applications for reimbursement conform to this policy.

PROCEDURES

Prohibited reimbursements

TBAV will not reimburse staff or volunteers for

- Unauthorised expenses
- Expenses claimed by an employee as a tax deduction
- Expenses normally recoverable from a third party
- Claims for purchases that are required to be made under a TBAV purchase order / authority
- Expenses that are not incurred for business purposes
- Late payment interest on credit cards
- Parking, traffic, or other fines and penalties

Travel expenses

- Employees and volunteers will be reimbursed for the most direct and economical mode of travel available, considering all of the circumstances.
- Employees and volunteers will not be reimbursed for additional costs incurred by taking indirect routes or making stopovers for personal reasons.
- Wherever possible accommodation arrangements should be made on the basis of company charge account
- Use of an employee or volunteer's own vehicle for work-related travel will be reimbursed by way of an all-inclusive mileage allowance or a cents-per-kilometre reimbursement (based on the Australian Taxation Office recommendation), as shall be determined by the organisation from time to time. These reimbursement options will be paid through the respective employee's payroll as after-tax additions.
- Trip cancellation insurance is eligible for reimbursement.

Accommodation expenses

- Employees and volunteers will be reimbursed for moderate accommodation expenses, considering all of the circumstances.
- Employees and volunteers will not be reimbursed for items of a personal nature charged to an accommodation account.
- Wherever possible accommodation arrangements should be made on the basis of company charge account
- When accommodation is provided by an employee's friend or relative, to whom the employee or volunteer gives money or a gift as compensation or as a sign of appreciation, the employee or volunteer may claim an overnight accommodation expense in accordance with per diem rates, as shall be determined by the organisation from time to time.

Meals

- Employees and volunteers will be reimbursed for reasonable and appropriate meal expenses actually incurred while on TBAV business.

Provision of hospitality

- Employees and volunteers will be reimbursed for hospitality expenses incurred in the course of TBAV business, as appropriate.
- Appropriate hospitality charges include events hosted or sponsored for the purpose of promoting TBAV's work or enhancing its image, and include meals that are related to the transaction of TBAV business.
- When TBAV employees and / or volunteers dine together while on authorised business, it is appropriate for the **senior person** (if any) to arrange payment and submit the claim for reimbursement.

Advance payments may be authorised where appropriate. Such payments will be subtracted from the amount of any later reimbursements. If expenditure is, for whatever reason, not incurred then any advance payments made, or any unspent portion of such payments, must be returned.

Fixed *per diem* payments may be authorised where appropriate.

Staff are authorised to approve expenses to the amount specified in their individual job statement, and for expenditure above this level must seek specific authorisation from their supervisors.

Except where *per diem* payments have been authorised, staff and volunteers incurring authorised expenditure must, wherever possible, receive and retain receipts, invoices, vouchers, tickets, or other evidence of such expenditure.

Staff and volunteers incurring authorised expenditure must submit requests for reimbursement to the Treasurer on the standard form (see Appendix A) describing the nature and purpose of the expenses. The completed form must be signed by the applicant and authorised by the appropriate Manager.

Except where *per diem* payments have been authorised, staff and volunteers incurring authorised expenditure must present all relevant original receipts, invoices, vouchers, tickets, or other evidence of such expenditure when seeking reimbursement. Where such evidence is for any reason lacking, statutory declarations will be sought (see Appendix B).

Managers are responsible for determining if the expenses being claimed are reasonable given the circumstances, and for ensuring they are charged against the appropriate account, and that any requirements under the Fringe Benefits Tax legislation have been met.

Claims that have not been properly prepared, authorised, or supported by adequate documentation will be returned to the claimant and the reasons will be given for not processing the claim.

TBAV's standard business practice shall be to reimburse submitted expense claims within fourteen days of submission to the Treasurer. Reimbursements shall only be payable electronically to the respective individual's bank account or credit card.

RELATED DOCUMENTS

- Acceptable Use of Emails and Computers Policy
- Financial Transactions Card Policy
- Fraud Risk Management Policy

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EXPENSES CLAIM FORM

Victorian Tenpin Bowling Association Inc. (TBAV) REIMBURSEMENT CLAIM FORM

Name: _____

Date of Claim: _____

Date	Description	Net amount \$	GST \$	Gross amount \$	OFFICE USE ONLY: GL a/c no.
Totals					
Less Advance (if applicable)					
Net Amount due/(payable)					

Signature:

Authorised for payment by:

PLEASE REIMBURSE TO:

*Note: To avoid delay in processing receipts MUST be provided (where applicable).
If personal credit card used, copy of credit card statement required - credit card voucher alone not sufficient.*

APPENDIX B

EXPENSE SUBSTANTIATION DECLARATION

I _____ declare that,
(Full name)

during the period _____ 20 __ to _____ 20 __, I incurred expenses on behalf of the Victorian Tenpin Bowling Association Inc. (hereafter "TBAV") for which there were either *no receipts provided / * no tax invoice provided / *receipts or tax invoices have been lost or destroyed.

1. The expenses relate to:

(show nature of expense e.g., telephone rental, miscellaneous travel expenses, and \$ amount).

2. The expenses incurred on behalf of TBAV were *GST inclusive / *GST free; and

3. The expenses were incurred by me for the following purpose(s):

(Please give sufficient information to demonstrate the extent to which you incurred the expenses).

Signed _____

Dated _____

Note: This declaration is for use only when substantiation documents have not been provided; or have been lost or destroyed.

*** Delete whichever is not required.**