

Wangaratta RSL Sub-Branch

REIMBURSEMENT POLICY

INTRODUCTION

Staff or volunteers may on occasion be required to pay expenses consequent on their employment or volunteering out of their own pockets. Under certain circumstances, as outlined in this policy, these expenses may be reimbursed by the organisation.

PURPOSE

The purpose of this policy is to articulate what circumstances reimbursement of expenses may occur on behalf of Wangaratta RSL Sub-Branch, and the process for doing so. This policy relates to both staff and volunteers acting on authorized Wangaratta RSL Sub-Branch business.

POLICY

Wangaratta RSL Sub-Branch will reimburse its staff (including volunteers) expenses incurred by them on behalf of Wangaratta RSL Sub-Branch or in the course of Wangaratta RSL Sub-Branch business so long as such expenses are:

Reasonable and Authorised.

Reimbursement of reasonable but unauthorised expenses may be made at the discretion of the Finance Committee 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

In the case of staff, the signature of the General Manager and in the case of a volunteer, the signature of Secretary on the claim form.

RESPONSIBILITIES

It is the responsibility of the General Manager to ensure that:

All staff and volunteers are aware of this policy;

Any breaches of this policy coming to the attention of the Finance Committee 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.

Wangaratta RSL Sub-Branch will not reimburse staff or volunteers for any prohibited or unauthorised expenses.

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 Wangaratta RSL Sub-Branch purchase order
- 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.

Use of an employee or volunteer's own vehicle for work-related travel will be reimbursed by way of an all-inclusive mileage allowance, as shall be determined by the organisation from time to time and as stated on Appendix A.

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 a hotel account.

Meals

Employees and volunteers will be reimbursed for reasonable and appropriate meal expenses actually incurred while on Wangaratta RSL Sub-Branch business. No purchases of any type of alcoholic drink will be reimbursed.

Provision of hospitality

Employees and volunteers will be reimbursed for hospitality expenses incurred in the course of Wangaratta RSL Sub-Branch business, as appropriate.

Appropriate hospitality charges include events hosted or sponsored for the purpose of promoting Wangaratta RSL Sub-Branch's work or enhancing its image, and include meals that are related to the transaction of Wangaratta RSL Sub-Branch business.

When Wangaratta RSL Sub-Branch employees and/or volunteers dine together while on Wangaratta RSL Sub-Branch 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.

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 designated person (depending on the sum in question) on the standard form (see Appendix A, describing the nature and purpose of the expenses). The completed form must be signed by the applicant.

Except where daily allowance 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 may be sought.

The General Manager is 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.

Determination of Expense Payments

As per the current ATO private use of vehicle rate and Appendix B which will be updated on an annual basis when promulgated by the ATO.

Refer to Appendix A: Sample Claim Form.

Refer to Appendix B: ATO Taxation Determination Table 1.

APPENDIX B

Taxation Determination

TD 2018/11

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Status: **legally binding**

Table 1: Employee's annual salary – \$122,040 and below (continued)				
Place	Accomm. (\$)	Food and drink (\$) breakfast 27.55 lunch 31.00 dinner 52.80	Incidentals (\$)	Daily total (\$)
Hobart	147	as above	19.70	278.05
Melbourne	173	as above	19.70	304.05
Perth	180	as above	19.70	311.05
Sydney	188	as above	19.70	319.05
High cost country centres	see Table 4	as above	19.70	variable
Tier 2 country centres (see Table 5)	134	breakfast 24.70 lunch 28.15 dinner 48.60	19.70	255.15
Other country centres	110	breakfast 24.70 lunch 28.15 dinner 48.60	19.70	231.15