



Policy number	FACT-001	Version	1.0
Drafted by	Helen Cook	Approved on	7/4/21
Responsible position(s)	Treasurer; Executive Committee	Scheduled review date	1/5/22

## FINANCIAL REIMBURSEMENT POLICY

### Introduction

Committee members and on occasion volunteers may sometimes be required to pay expenses 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 spell out under what circumstances reimbursement of expenses may occur on behalf of Floorball ACT, and the process for doing so. This policy relates to both Committee members and volunteers acting on authorized Floorball ACT business.

### Policy

Floorball ACT will reimburse its Committee members and volunteers expenses incurred by them on behalf of Floorball ACT or in the course of Floorball ACT business, so long as such expenses are:

- (1) Reasonable; and,
- (2) Authorised prior to incurring the expense.

Reimbursement of reasonable but unauthorised expenses may be made on an *ex gratia* basis at the discretion of the Executive Committee.

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

### Authorisation

[Signature of Committee Secretary]

[Date of approval]

Floorball ACT

# RESPONSIBILITIES

It is the responsibility of the Executive Committee to ensure that:

- Committee members and volunteers are aware of this policy;
- Any breaches of this policy coming to the attention of the Executive Committee are dealt with appropriately.

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

# REIMBURSEMENT CATEGORIES

## Travel Expenses

- Committee members and volunteers will be reimbursed for the most direct and economical mode of travel available, considering all of the circumstances.
- Committee members and volunteers will not be reimbursed for additional costs incurred by taking indirect routes or making stopovers for personal reasons.
- Use of a committee member or volunteer's own vehicle for Floorball ACT-related travel will be reimbursed by way of an all-inclusive mileage allowance, as shall be determined by the Committee from time to time.
- Trip cancellation insurance is eligible for reimbursement.

## Accommodation Expenses

- Committee members and volunteers will be reimbursed for moderate accommodation expenses, considering all of the circumstances. It is recommended that these expenses are agreed before the travel expense is incurred where possible.
- Committee members and volunteers will not be reimbursed for items of a personal nature charged to a hotel account.
- When accommodation is provided by a Committee member or employee's friend or relative, to whom the Committee member 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 Committee from time to time.

## Meals

- Committee members and volunteers will be reimbursed for reasonable and appropriate meal expenses actually incurred while on Floorball ACT business. Receipts are expected to be produced.

## Provision of Hospitality

- Committee members and volunteers will be reimbursed for hospitality expenses incurred in the course of Floorball ACT business, as appropriate.

- Appropriate hospitality charges include events hosted or sponsored for the purpose of promoting Floorball ACT's work or enhancing its image, and include meals that are related to the transaction of Floorball ACT business.
- When Floorball ACT Committee members and/or volunteers dine together while on Floorball ACT 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.

The Floorball ACT Treasurer may approve expenses up to, and equal to, the value of \$200 AUD, expenses greater than \$200 AUD or any expenses to be paid to the Floorball ACT Treasurer must be counter approved by an additional Floorball ACT Executive Committee member.

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

## Prohibited Reimbursements

Floorball ACT Inc. will not reimburse Committee members or volunteers for:

- Unauthorised expenses;
- Expenses claimed by the person incurring them as a tax deduction;
- Expenses normally recoverable from a third party;
- Expenses that are not incurred for Floorball ACT purposes;
- Late payment interest on credit cards;
- Parking, traffic, or other fines and penalties.

## Procedures

1. Committee members 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.
2. Except where *per diem* payments have been authorised, Committee members 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.
3. The Treasurer, along with relevant Committee members, 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.
4. 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.

## EXPENSES CLAIM FORM

Name: \_\_\_\_\_

Please Print out and Attach Documentation (e.g. receipts)

Details	Date Expense Incurred	Activity	Total Cost	Notes
<b>TOTAL EXPENSE</b>				

Signature of Claimant: \_\_\_\_\_

Date Submitted: \_\_\_\_\_

Were these purchases made with Floorball ACT's Debit Card: \_\_\_\_\_

☐ Yes

☐ No

If No and reimbursement is required to a personal account, please complete the following:

Bank Account Name: \_\_\_\_\_

Bank Account BSB: \_\_\_\_\_

Bank Account No.: \_\_\_\_\_

### Office Use Only:

Claim Permitted? (Circle) Yes / No.

If no, state reason: \_\_\_\_\_

Date Reimbursed: \_\_\_\_\_

Transaction No: \_\_\_\_\_

Authorised by (Name): \_\_\_\_\_

Signature of Authorised Officer: \_\_\_\_\_