

# REIMBURSEMENT OF EXPENSES POLICY ERJ 3.2.2

## INTRODUCTION

Staff or volunteers may on occasion be required to pay out of their own pockets expenses consequent on their employment. 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 Edmund Rice Justice Aotearoa New Zealand Trust and the process for doing so. This policy relates to both staff and volunteers acting on authorized Edmund Rice Justice Aotearoa New Zealand Trust business.

## POLICY

Edmund Rice Justice Aotearoa New Zealand Trust will reimburse its staff (including volunteers) expenses incurred by them on behalf of Edmund Rice Justice Aotearoa New Zealand Trust or in the course of Edmund Rice Justice Aotearoa New Zealand Trust 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 EO 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

Chair

19<sup>th</sup> May 2014

Edmund Rice Justice Aotearoa New Zealand Trust

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# REIMBURSEMENT OF EXPENSES PROCEDURES ERJ 3.2.2

## 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

Edmund Rice Justice Aotearoa New Zealand Trust 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
- Expenses that are not incurred for Trust purposes
- 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.
- 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.

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- 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 Edmund Rice Justice Aotearoa New Zealand Trust business.

### Provision of hospitality

- Employees and volunteers will be reimbursed for hospitality expenses incurred in the course of [Edmund Rice Justice Aotearoa New Zealand Trust] business, as appropriate.
- Appropriate hospitality charges include events hosted or sponsored for the purpose of promoting Edmund Rice Justice Aotearoa New Zealand Trust's work or enhancing its image, and include meals that are related to the transaction of Edmund Rice Justice Aotearoa New Zealand Trust business.
- When Edmund Rice Justice Aotearoa New Zealand Trust employees and/or volunteers dine together while on Edmund Rice Justice Aotearoa New Zealand Trust 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 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 *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 may be sought.

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.

## RELATED DOCUMENTS

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

## AUTHORISATION

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Chair

19<sup>th</sup> May 2014

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APPENDIX A

# EXPENSES CLAIM FORM



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

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

Details	Date Expense Incurred	Activity	Total Cost	Notes
Total to be Reimbursed:				

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

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

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

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

**Office Use Only:**

Claim Permitted? (Circle) Yes / No.

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

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