



1: Reimbursement of Expenses:

The Employer will reimburse the employee his or her reasonable out of pocket expenses actually and necessarily incurred in the course of his or her authorised duties.

- (a) The Employer must apply the rulings of the Commissioner of Taxation (Australian Taxation Office) relating to reasonable allowances in determining the maximum rates payable, unless otherwise approved by the Employer.
- (b) The amount of an expense will be considered reasonable where it does not exceed the relevant amounts set by the Australian Taxation Office as adjusted from time to time.

2. Allowable expenses

Allowable expenses include:

- (a) travelling, accommodation, meals and other incidental expenses associated with an overnight absence from home or part day duties away from the normal work location; and
- (b) expenses incurred in using private mobile and home phones in accordance with subclause 3, and
- (c) expenses incurred in using private vehicles in accordance with subclause 4.

3. Private phone use

- (a) An employee, required to use his or her private mobile phone or home phone in the course of his or her employment, will be reimbursed for work-related calls.
- (b) The employee must obtain the prior approval of the College Director or appropriate Deputy Principal before using his or her private mobile or home phone during the course of his or her employment.
- (c) Following use, the employee must submit an itemised statement of the calls made and their cost.

4. Private motor vehicle use

An employee, required to use his or her private motor vehicle in the course of his or her employment, will be reimbursed for kilometre costs and any other motor vehicle reimbursement expenses incurred in the course of the employee's employment and authorised by the Employer.

- (b) The employee must obtain the prior approval of the College Director or appropriate Deputy Principal before using his or her private motor vehicle during the course of their employment.
- (c) Following use, the employee must submit a declaration stating the date, the purpose of the trip, the number of kilometers travelled and the type of vehicle used.
- (d) The rates payable in respect of motor kilometre costs will be the rates determined by the Australian Taxation Office from time to time.

5. Procedure to claim reimbursement of expenses

Disbursements from petty cash funds may be made to reimburse a staff member (“the claimant”) for his or her reasonable out of pocket expenses actually and necessarily incurred in the course of his or her authorised duties.

- (a) A claim for reimbursement must be supported by an original tax invoice and receipt.
- (b) The purpose of the expenditure should be noted and the receipt and invoice dated and attached to a Petty Cash Claim Form.
- (c) Where invoices or receipts are lost or where invoices or receipts were impossible to obtain, the claimant must complete the declaration on the Petty Cash Claim Form.
- (d) The claimant must itemise the missing receipts, include the reasons for unavailability of invoices or receipts and declare that the expenditure is incurred actually and necessarily in the course of his or her authorised duties.
- (e) The claim must be lodged with the appropriate Deputy Principal for authorisation and payment.

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