



REIMBURSEMENT OF EXPENSES POLICY

Policy number	1	Version	2
Drafted by	FRC	Approved by Council on	5 November 2018
Responsible person	Treasurer	Scheduled review date	1 July 2024

Purpose

The purpose of this policy is to clearly outline under what circumstances reimbursement of expenses incurred in the conduct of College business may occur and the process for claiming reimbursement.

This policy covers:

- all authorised travel carried out in relation to a College function,
- accommodation and meals costs incurred in relation to a College function, and
- any other miscellaneous expenses incurred in relation to carrying out College functions, and includes:
 - Council, Board and Committee members
 - Examiners and Observers
 - Members and Fellows generally
 - Staff, and
 - Those outside the College undertaking a College-authorised activity, such as guest lecturers engaged by a Chapter to speak at Science Week, non-College attendees of examination workshops.

As Chapters are not separate legal entities from the College, a reference to the ‘College’ in this policy includes a Chapter if the context permits.

If there is uncertainty about a particular expense or aspect of this policy, contact the [College Office](#), prior to the expenditure.

Policy

The College will reimburse expenses incurred on behalf or in the course of College 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 Honorary Treasurer in exceptional circumstances only.

Volunteers and staff incurring authorised expenditure must receive, retain and produce receipts, invoices, vouchers, tickets or other evidence of such expenditure.

Reimbursement claims must be submitted to the College Office with a completed [College Expenditure Claim Form](#) and accompanying documents within eight weeks of incurring the expense.



REIMBURSEMENT OF EXPENSES PROCEDURES

Procedures

Travel Expenses

- Volunteers and employees will be reimbursed for the most direct and economical mode of travel available, considering all of the circumstances.
- Volunteers and employees will not be reimbursed for additional costs incurred by taking indirect routes or making stopovers for personal reasons.
- Air travel of greater than 6 hours will be reimbursed at a fully flexible economy fare at the discretion of and with prior approval of the Honorary Treasurer. Air travel of less than 6 hours will be reimbursed up to the lowest economy fare available with a reasonable itinerary with prior approval of the Honorary Treasurer.
- Travel insurance is required for international travel.
- Business class fares are not permitted, unless in extenuating circumstances and with prior approval of the Honorary Treasurer.
- Airfares should be booked as soon as possible in advance of travel in order to take advantage of any discounts. A cheaper non-refundable fare along with appropriate travel insurance should be chosen in preference to a more expensive refundable fare.
- Chapters must only book airfares consistent with this policy as approved by Council in their annual budget (see Chapter Guidelines for more information). This includes airfares booked directly by speakers (or any other person outside of the College) where the Chapter will reimburse the cost.
- Chapters may seek an exemption to this policy where they believe they will be unable to secure an international speaker without a business class fare. The Chapter should identify what flight suits the speaker and apply to the Honorary Treasurer stating the reasons why an exemption to the policy should be granted. However, the flight should not be booked nor any promise of reimbursement made until a decision has been reached. Chapters are encouraged to make applications early in case the Honorary Treasurer may need to seek the views of Council before making a decision.
- Use of a volunteer or employee's own vehicle for work-related travel will be reimbursed by way of an all-inclusive mileage allowance as determined by the ATO.

Accommodation and meal expenses

- Accommodation, meals and allowable sundry expenses authorised by the College will be reimbursed on presentation of a receipt.
- Expense caps are according to the current Australian Taxation Office -Taxation Determination (for example, [click here](#)). NOTE: this document sets out domestic and international location specific rates.
- Variation to expense value caps will be by prior application to the College Treasurer only.
- Presentation of receipts must be within either 8 weeks of incurring the expense or attendance of the event. In the event of pre-payment but non-attendance at an event the College should be refunded the recoverable amount within 8 weeks of the non-attended event.
- Reimbursement will be paid as promptly as College processes allow and should be expected within 10 business days.
- Reimbursement will not be made for items of a personal nature charged to a hotel account.

Meals

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

Science Week Speakers

- Payment for travel, accommodation and meals (and any other incidental costs) for guest speakers engaged by Chapters for Science Week are the responsibility of the Chapter engaging them.

Making a Claim

- All expense claims must be submitted to the College Office with a completed College [Expenditure Claim Form](#) and all original, scanned or photographed receipts.
- All expenses will be reimbursed in Australian dollars (or New Zealand dollars if applicable).
- All claims must be received within 8 weeks of incurring the expense.
- Credit Card Expenses
 - Expenses billed on an Australian or NZ credit card will be reimbursed as billed, including any foreign currency transaction fees. A copy of the relevant part of the credit card statement should be submitted with the claim form and original receipts.
 - If a credit card billed in a currency other than Australian or NZ dollars or foreign currency cash has been used, the foreign currency amount should be converted to AUD or NZD on a currency exchange website. (e.g. www.xe.com), using the historical rate for the day on which the expense was incurred.



Expenditure Claim Form

Please complete this form to request reimbursement of expenses. A copy of all receipts and/or invoices must be attached. Failure to comply will result in the document being returned to you for re-submission.

Date

Name (Required)

Address (Required)

Chapter

Payment is made via Electronic Funds Transfer to your nominated bank account.
Please complete the following details (Required)

BSB / Sort Code

Account Number

Account Name

SWIFT/IBAN

(Non-Australian accounts)

Details (Required)

Details of Expense	Amount (inc. GST)
TOTAL AMOUNT (inc. GST)	

Signature of Claimant

Date

By submitting this form you acknowledge and accept the [Reimbursement of Expenses Policy](#), and any expenses incurred were made on behalf of, or in the course of, College business.

Submit this form and any attachments to the [College Office](#), for the attention of the Honorary Treasurer.