GUIDELINES FOR CLAIMING EXPENSES AND ALLOWANCES FOR GARDEN CLUBS OF AUSTRALIA (GCA) BOARD AND EX OFFICIOS

Introduction

GCA Board and others duly appointed to undertake ex-officio duties on behalf of the GCA Board are entitled to claim reasonable expenses incurred in the conduct of their duties. Expenses claims are to be submitted to the appropriate person for approval prior to sending to the Treasurer for payment, an example being when a Zone Coordinator claims expenses they are to be sent via the Director of that zone.
Reasonable expenses shall include:
Domestic travel allowance expenses – fares, transfers and related expenses; accommodation; food and drink, except alcohol; and travel incidentals; and
Expenses of office – essential office equipment for GCA Board office bearers, phone and internet expenses associated with the office held.

Principles

The principle behind the Garden Clubs of Australia claims policy is that reasonable expenses for doing Garden Clubs of Australia Club business are reimbursed. Individuals are expected to use the most cost-effective services available.

- Tax invoices must be obtained to support all claims that the expense was incurred.
- Claim must be allowable - A claim cannot exceed the amount actually incurred. The provision of an allowance does not of itself allow a deduction to be claimed.
- For travel accommodation expenses
  - the claimant must sleep away from home,
  - the accommodation must be in commercial premises such as hotels, motels, caravan parks and serviced apartments, and
  - the claim is to be supported by a tax invoice.
- Claims in excess of reasonable amounts - If the amount claimed is more than the reasonable amount, the whole claim must be substantiated, not just the excess.
- Meal expenses only apply to meals (that is breakfast, lunch, dinner) that fall within the time of day from the commencement of travel to the end of travel covered by the allowance.
- Fuel and mileage allowances should not exceed the equivalent economy class airfare and reasonable transfer expenses. As the travel is business related the Club will not, for example, subsidise a touring holiday combined with such business travel beyond the value of the equivalent economy class airfare and reasonable transfer expenses.

Allowances and Reimbursements

From a GST perspective there is a difference between an Allowances and a Reimbursement.
A GST credit cannot be claimed for allowances that are payments made in respect of estimated and notional expenses. Mileage, phone and internet allowances come into this category.
A GST credit can be claimed on reimbursements of expenses made on behalf of the Club. A tax invoice or a receipt must be presented in support of such claims. For example, airfares paid by a committee member to attend a meeting can be reimbursed as the expense is the same as if the Club made the booking and paid the fare.

Tax Invoices and GST

Tax invoices, showing the GST component of reimbursable expenses, are to be obtained and submitted with each expense claim. This is necessary to allow the Club to claim the GST component as an offset against the Club's commitment.

Authorised Claimants

The following office holders are entitled to claim expenses and allowances:

GCA Board – President, Vice President, Secretary, Treasurer, Ordinary Board members
Zone Coordinator
Our Gardens Magazine Committee

Table at Attachments 1 and 2 show general entitlements mapped to roles.

AGM Expenses

GCA holds an AGM every 12 months in accordance with the Constitution. The AGM alternates between one being held in Sydney and one held in conjunction with the Biennial GCA Convention at locations across Australia. GCA Board members can claim expenses to attend the Club's AGM, and the Convention but need to adhere to limits on the type and cost of accommodation used. Zone Coordinators cannot claim travel, accommodation or meal to attend the Club's AGM. Many may be in attendance as their club's delegate

Expense Claim form

Expenses are to be recorded on the Expense Claim GCA Form 9. This Form can be either submitted online or printed, completed manually, and scanned for email to the Treasurer at treasurer@gardenclubs.org.au. It is reproduced at Attachment 3 for reference.

Supporting Documentation

Receipts, tax invoices or other documentary evidence is required in support of all claims for reimbursement of expenses. Receipts and other supporting documentation can either be scanned and sent to the Treasurer as email attachments, or mailed to 9 Rosettes Street, Fletcher NSW 2287.

Travel expense reimbursements

Travel expenses include airfares, train, taxi, and bus and tram fares, hire car charges, fuel, parking, and mileage allowances.

Airfares

The lowest convenient airfare is to be used. Booking online is generally the cheapest option.

Airport long term parking

Long term parking costs are often cheaper than taking taxis to and from the airport. Long-term parking costs are allowable where this is the case.

Airport transfers

Taxis to and from the airport are an allowable expense. However, shuttle buses are to be used where they are available and convenient.

Car Rental

Where necessary a rental car may be the most economical option. The most economical car for the purpose is to be rented. Collision damage waiver options are allowed. GPS navigators are not an allowed expense.

Toll expenses

Where Road tolls are incurred they can be claimed, most Board members would have Toll Accounts and a printed copy of the toll trip needs to be attached to the claim.

Private motor vehicle allowance

Use of private motor vehicles on GCA Board business involving a substantial journey will be recompensed at $0.85 per km. This rate is the accepted ATO rate for private vehicle travel and will vary from time to time. A substantial trip would be Newcastle to Sydney, but driving to the local mall to buy stamps would not be as it would be outside the spirit of the allowance. All claims are to be accessed against the cost of using reasonable air travel where it is available. All claimants must have comprehensive motor vehicle insurance coverage on their motor vehicle.

The private motor vehicle allowance is not intended to totally reimburse costs but to allow members a choice in their travel arrangements without incurring undue hardship.

For example:

Say, Sylvania to Narellan is 100kms round trip. At $0.85 you can claim $85.00. Say your car does 10L/100km and petrol is $2.00/L. Your petrol cost for this trip would be $20.00 and you've $65.00 towards running the car.

Say, Canberra to Narellan is 470kms round trip. At $0.85 you can claim $399.50. Say your vehicle does 10L/100km and petrol is $2.00/L. Your petrol cost for this trip would be $94.00 and you've $305.50 towards running the car.

Meal expense reimbursements

Meal expenses will be reimbursed up to the following limits:

Breakfast	$25.00
Lunch	$30.00
Dinner	$50.00

Claims are only allowed for the eligible GCA Board Member or ex-officio. Alcohol is not an allowable expense.

Accommodation expense reimbursements

Accommodation charges vary widely depending on the city or major regional area.
As a general guide 3-to-4 star accommodation is considered adequate with rates in the range of $150 - $300 per night for Capital Cities. Rates for regional centres in the $110 -$140 range would be acceptable.
Accommodation expenses will be reimbursed up to these limits.

Telecommunications expenses

GCA Board members may claim the following expenses:

Telephone

GCA Board members can only claim telephone costs where they do not have a telephone plan that includes large call data usage. Most plans these days do include adequate data plans.

Office Equipment reimbursements

GCA Board office bearers may apply for assistance in purchasing office equipment necessary to the fulfilment of their duties. GCA Board office bearers seeking such assistance will be required to enter into an agreement with the Garden Clubs of Australia Club to return the equipment when they leave the GCA Board and the equipment will be placed on the GCA Equipment Register.
Up to $400 towards the purchase of a laser printer.
Up to $400 towards the cost of a shredder (President, Secretary, Treasurer)

Stationery cost reimbursements

The cost of stationery, printer paper, ink cartridges and envelopes used on Garden Clubs of Australia business may be claimed as an expense on presentation of a tax invoice.

Postage reimbursements

Postage costs including stamps, Express Post, and registered mail costs may be claimed as an expense on presentation of a tax invoice. It should be noted that GCA does have an Australia Post Account and details are available from the Secretary and Treasurer.

Attachment # 1

Travel expenses

	Airfares, rail and bus fares, fuel, parking	Airport long term parking	Airport transfers	Car Rental	Private motor vehicle allowance #	Meal allowances ##	Accommodation
President	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Vice President	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Secretary	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Treasurer	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Ordinary Board members	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Zone Coordinator	No	No	No	No	Yes	Yes	Yes
Our Garden Committee member	No	No	No	No	Yes	Yes	No

Claims for private motor vehicle allowance should not normally be greater than an economy airfare and associated costs for meetings remote to the claimants home

Alcohol is not an allowable expense.

Attachment # 2

Other expenses

	Office equipment assistance	Stationery	Postage
President	Yes	Yes	Yes
Vice President	Yes	Yes	Yes
Secretary	Yes	Yes	Yes
Treasurer	Yes	Yes	Yes
Ordinary Board members	Yes	Yes	Yes
Zone Coordinators	No	Yes	Yes
Our Garden Committee member	No	Yes	Yes

Expense Claim Form

Name: _____

Activity:_____

Direct Credit No: _____ Date: _____ EFT Date: _____

(Office use only) (Office use only)

Direct Credit No. BSB: _____ Account Name: _____ Account No:_____

Date	Particulars	MYOB GL Code	Charge (Ex- GST)	GST	Total (including GST)
	Totals				**$**

Please attach receipts
and return to: treasurer@gardenclubs.org.au

Signature: _____

Position: _____

Details you need to send are as follows:

- Reason/s for the trip e.g., Guest Speaker, Board/Zone Meeting etc.
- You will also need to send in dates, and details of Affiliates attending plus the name of the Venue.
- Please supply your Bank details: BSB and Account Number and Name.
- Kilometers travelled per event. A grand total of kilometers for the year will not be accepted.
- Accommodation: Please indicate which member of the GCA Board approved the overnight stay.
- All receipts for the items claimed.