

## Financial Policy and Procedures Manual



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Drafted by	Mary Connelly-Gale	Approved by Board on	20220126
Responsible person	Finance Officer	Scheduled review date	

Version	Date	Name	Changes
.01	January 2022	Mary Connelly-Gale	First version of a draft for approval by the Board
1	February 2022	Mary Connelly-Gale	Final
2.0	March 2023	Mary Connelly-Gale	Updates as suggested by the Auditor

## Table of Contents

Introduction	4
1. Policy Statement	4
2. Purpose	4
3. Definitions	4
4. Legislative and Corporate Requirements	4
5. Application of Policy	4
6. General Financial Transactions	5
7. Financial Procedures for DfGAL Team and Chapters	8
8. DfGAL Misuse of Funds	10
9. DfGAL Team and Chapter Misuse of Funds	10
10. External Auditor	11
11. Annual Budget	11
12. Purchases	12
13. Asset Register	13
14. Financial Records Keeping	13
15. Long Term Financial Plan	14
16. Statutory Financial Reporting	14
17. Reimbursement of General Expenses and Travel Expenses	14
18. Reviews	18
19. Further Information	18
Appendix A	19

## Introduction

The Days for Girls Australia Limited (DfGAL) Financial Policy and Procedure Manual details the policies and procedures for financial transactions within the organisation which must be followed. It also provides guidelines DfGAL will use to administer these policies, and the correct procedures to be followed.

DfGAL will keep all financial policies current and relevant. From time to time it will be necessary to update some sections of the policies and procedures, or to add new procedures. Any updates will result in a new version of this document being released. This document will undergo a full review every two years.

## 1. Policy Statement

To implement and maintain systems of control to ensure that DfGAL carries out its activities in an efficient and orderly manner, adheres to policies, safeguards its assets and promotes financial sustainability.

## 2. Purpose

This Financial Policies and Procedures Manual (the Manual) documents the internal risk management and audit controls adopted by DfGAL to safeguard assets, secure the accuracy and reliability of accounting data and financial reporting and promote operational efficiency.

DfGAL is committed to protecting its revenue, expenditure and property from any attempt to gain by deceit, financial or other benefits, by either members of the public, contractors, elected members or its volunteers.

## 3. Definitions

Definitions within this Manual are consistent with Australian Accounting Standards, ATO legislation and ASIC requirements.

## 4. Legislative and Corporate Requirements

This Manual is to be read and implemented in conjunction with DfGAL's other relevant policies, strategies and documents, including:

- a) Constitution
- b) Strategic Plan.

## 5. Application of Policy

The aim of this Manual is to maximise the accuracy and reliability of DfGAL financial records by specifying internal control procedures with an emphasis on:

- a) Separating the roles and functions performed by volunteers
- b) Reviewing and reconciling financial records

- c) Detecting and correcting irregularities in a timely manner
- d) Sound budget management and variance reporting
- e) Ensuring adherence to policies and procedures
- f) Containing the risks faced by DfGAL to an acceptable level
- g) Prudent financial governance.

## 6. General Financial Transactions

### Accounting/Bookkeeping

- a) DfGAL accounting records are maintained on a cash basis by the Financial Team. The Team includes the Chief Operating Officer, Finance Officer and Invoice Assistant.
- b) The following accounting records will be maintained:
  - i. Consecutive record of cash receipts and payments
  - ii. General Journal
  - iii. General Ledger
  - iv. Subsidiary Ledgers including Accounts Receivable and Accounts Payable
  - v. Other records necessary to fully document and explain the financial transactions of DfGAL.
- c) Subsidiary ledgers will be reconciled with the General Ledger at least quarterly.
- d) Volunteers working within the accounting function will be required to have capabilities and training, commensurate with their responsibilities.

### Monies Received

- a) Monies received will be recorded as follows:
  - i. Donation via Direct Deposit:
    - (i) DfGAL Accounts Team sends a donation letter to donor if known
    - (ii) Receipted as an individual transaction in Xero (the financial software program used by DfGAL), as either a general donation or specific donation
  - ii. Donation via PayPal:
    - (i) PayPal automatically issues a receipt for all donations
    - (ii) DfGAL Accounts Team sends a donation letter to all donors if an email address is provided via PayPal, and provides a copy to the relevant Team or Chapter if it is a donation to a particular Team.
    - (iii) Receipted as a group donation in Xero, line itemise each individual donation and receipted as general donation or specific donation.
  - iii. Donation via Cheque:
    - (i) Deposit money into DfGAL bank account
    - (ii) DfGAL Accounts Team sends a donation letter to donor if known
    - (iii) receipted as an individual transaction in Xero, as either a general donation or specific donation.
  - iv. Donations via Cash:
    - (i) Deposit money into DfGAL bank account
    - (ii) DfGAL Accounts Team send a donation letter to donor if known

- (iii) received as an individual transaction in Xero, as either a general donation or specific donation
- v. Payment of Invoices:
  - (i) Matched to invoice in Xero
  - (ii) Send a Xero receipt.

### **Banking**

- a) Monies received by or on behalf of DfGAL must be banked within five business days of receipt.
- b) Detailed records of DfGAL's banking activities must be kept.
- c) Banking records shall be reconciled with receipts.

### **DfGAL Bank Accounts**

- a) Bank accounts will be operated exclusively for the purpose of conducting DFGAL activities and business.
- b) Those approved to sign bank accounts are:
  - i. Founding Director
  - ii. Director (with the finance portfolio)
  - iii. Chief Operating Officer
  - iv. Finance Officer
- c) At least two authorised bank signatories are required to authorise third party disbursements from DfGAL's main operating accounts.
- d) Bank reconciliations for each bank account operated by DfGAL are prepared monthly and reviewed by the Chief Operating Officer and the Director (with finance portfolio) quarterly.

### **Debtors**

- a) DfGAL provides a range of products that are purchased by Teams and Chapters. An invoice must be raised for all services provided within 7 days. This invoice will remain a debt to DfGAL up to the time it is paid or written off.
- b) Volunteers managing the products will complete a dispatch note and forward it to the DfGAL Finance Assistant.
- c) An invoice will be raised upon receipt of a dispatch note by the DfGAL Finance Assistant.
- d) Invoices will be computer numbered and issued in numerical sequence and be GST compliant.
- e) Records will be maintained for all debtors and transactions relating thereto.
- f) DFGAL's standard terms and conditions include payment 30 days from the date of invoice. After 30 days, the amount will be considered to be "overdue".

### **Debt Collection**

- a) DfGAL will apply prudent debt management practices. Outstanding debtor balances shall be reviewed by the Chief Operating Officer and/or the Director (with the finance

portfolio) at least monthly and appropriate action initiated to recover debts. This will include:

- i. 30 Days: First Reminder letter
  - ii. 60 Days: Final Notice requesting payment within 14 days
  - iii. 90 days: Debtors that fail to pay within 90 days of the invoice date will be referred to the Board for further action, as considered appropriate.
- b) DfGAL must ensure that debt is managed in a way which is fair and equitable to the debtor and efficient for both parties. DfGAL acknowledges that a debtor's financial circumstances can change. As a result, if financial difficulties are experienced or are anticipated, debtors will be encouraged to promptly initiate discussions with DfGAL to seek alternative arrangements.
- c) Should the debtor fail to meet the payment terms without having made contact procedures to ensure a fair, equitable and consistent approach to all debt follow up. At all times consideration will be given to the amount overdue and the circumstances of the debtor.

#### **Provision for Doubtful Debts**

- a) A provision for doubtful debts will be established by resolution of the Board based on a review of debtors >60 days that it considers at risk.
- b) Outstanding debtor balances shall be reviewed by the Chief Operating Officer and Director (with the finance portfolio) at least quarterly to ensure doubtful debts are adequately provided for and that appropriate follow up activities are undertaken.

#### **Bad Debts/Write Offs**

- a) Debts shall be written off only when all reasonable attempts at recovery have been taken and failed.
- b) The DfGAL Finance Officer must prepare a recommendation for write off for initial approval by the Chief Operating Officer.
- c) Bad debts up to \$50 may be approved by the DfGAL Chief Operating Officer.
- d) A recommendation for write off greater than \$50 shall be made by the Chief Operating Officer to the Board.

#### **Accounts for Payment**

- a) Payments must only be made on invoice (not statement).
  - i. All invoices submitted for payment shall be certified by a relevant volunteer as to:
    - (a) The receipt of the goods or services being in accordance with the relevant purchase order or documentation
    - (b) The prices charged being accurate, fair and reasonable
    - (c) An appropriate detailed explanation of the expense
- b) All invoices for payment will be authorised as follows:
  - i. Less than \$500, Finance Officer and Chief Operating Officer
  - ii. \$500-\$1,000 Chief Operating Officer and Director (with finance portfolio)

- iii. Over \$1,000 two Board Directors – via email and noted in Xero authorisation and date
- c) All accounts for payment must be GST compliant and if non-compliant shall remain unpaid until GST compliant.
- d) A payment on behalf of DfGAL shall be made:
  - i. By Electronic Funds Transfer (in the first instance) or
  - ii. by Direct Debit (where prior approval has been given by the Chief Operating Officer or Director (with the finance portfolio)).

### **Goods and Services Tax**

- a) DfGAL's ABN is 77 599 800 484.
- b) DfGAL must comply with all relevant GST legislation.
- c) With the exception of participants and volunteers, DfGAL will only deal with suppliers who have an Australian Business Number (ABN) or suppliers who are prepared to sign a "Statement by Supplier" tax declaration. A register will be kept of all suppliers who have signed this declaration by the Finance Officer.
- d) For purchases of goods and services exceeding \$75 and which attract GST, DfGAL must obtain a compliant Tax Invoice. For amounts less than \$75 an account detailing items supplied with total GST is sufficient.
- e) All invoices for DfGAL supplies costing more than \$75, and which attract GST, must be compliant Tax Invoices.

## **7. Financial Procedures for DfGAL Team and Chapters**

The Board of DfGAL is responsible for all funds held by all DfGAL Teams and Chapters, and as such must know that it has visibility across all finances held by the Company, and as such must comply with the procedures outlined in this document.

All money held by Teams and Chapters belongs to DfGAL and all funds must be used for the purpose of DfGAL according to the Constitution.

### **Money Raised in the Name of DfGAL**

Monies received by or on behalf of a DfGAL Team or Chapter can only be used for:

- a) Purchase of supplies to make the DfG Kits
- b) Equipment needed for Kit assembly (ex. sewing machines, overlockers, scissors, templates etc.)
- c) Reasonable costs for renting a venue for DfG sew days
- d) DfG-branded promotional materials (branded apparel, printed materials)
- e) Reasonable printing costs
- f) Extra luggage fees for distributions
- g) Reasonable transportation costs for sending components and Kits via domestic carriers.
- h) Reasonable fuel reimbursement costs for travelling to meetings within your Team or Chapter area to conduct DfG training and/or speaking in support of DfG



- i) Support of a Registered DfG Team in Oceania
- j) Support of a Registered DfG Enterprises
- k) Purchase of DfG Kits/components from a Registered DfG Enterprises. All transfers to Enterprises must be made through DfGI not directly with an Enterprise.
- l) Reasonable Costs towards fundraising activities (ie venue hire, promotional costs.

Monies received by or on behalf of a DfGAL Team or Chapter must **NOT** be used to:

- a) Cover travel expenses for distribution (unless specifically donated for that purpose).
- b) Provide financial support to a separate charity unless approved by DfGAL.
- c) Provide financial support to a political initiative.
- d) Pay Chapter or Team Leaders in the form of a salary.
- e) Procurement of personal items.

### **Team and Chapter Banking**

- a) Monies received by, or on behalf of, a DfGAL Team or Chapter must be banked as soon as practicable on or after the day of receipt.
- b) Detailed records of banking activities must be kept.
- c) Banking must be reconciled with receipts.

### **Team and Chapter Bank Accounts**

- a) Teams and Chapters are required to operate a Commonwealth Bank account in the name of Days for Girls Australia Limited.
- b) The Team and Chapters bank accounts will have two DfGAL signatories either the:
  - i) Director (with the finance portfolio)
  - ii) Chief Operating Officer
  - iii) Finance Officer
 and
  - iv) Team Leader
  - v) Team Finance Officer
  - vi) Team Co-Leader.
- c) The Director (with the finance portfolio), Chief Operating Officer and Finance Officer are shadow signatories only and will not be transacting on the account, unless requested in writing by the Team Leader. They will also act, with the approval of the DfGAL Board, in the event of a fraudulent, unreasonable or non-compliant use of accounts funds.
- d) Should a Team or Chapter deactivate it is required to transfer the balance of their account to DfGAL and close the account. In the event of a deactivated Team or Chapter failing to do this, the Director (with the finance portfolio), Chief Operating Officer or Finance Officer will close the account. Should a Team or Chapter deactivate, the State Chief Operating Officer will determine the distribution of equipment and other assets held by the Team or Chapter.
- e) Team and Chapter signatories can obtain a debit card linked to the bank account. All receipts must be kept for all expenditure using the debit card.

- f) Where a payment is paid via EFT and is greater than \$50, and where there are two or more Team signatories, then payment of an account must be approved by two signatories; this can be done via email. A copy of the email should be filed with the invoice.

### **Team and Chapter Financial Reporting**

- a) All Teams and Chapters are required to use the DfGAL Financial Tool to record their income and expenses. The Financial Tool is shared via a Google drive folder shared with them by the Finance Officer and must be used and updated in this shared folder.
- b) The Financial Tool must be updated on a regular basis, but at a minimum every quarter (September, December, March and June).
- c) A copy of receipts for expenditure and where possible receipts for income must be scanned and saved in Team and Chapters Google drive folder shared with them by the Finance Officer
- d) Financial Reports will be finalised twice a year for the periods ending 30 June and 31 December.

## **8. DfGAL Misuse of Funds**

- 1) Whenever a breach in this Policy occurs, the Chief Operating Officer or Director (with finance portfolio) will assess the nature of the breach and may institute an appropriate disciplinary process, including:
  - a) counselling and/or verbal warning
  - b) a diary or file note created and retained on volunteers Salesforce record
  - c) a written warning.
- 2) Following the breach the Chief Operating Officer or Director (with finance portfolio) will:
  - a) Notify the Board of the situation
  - b) Chief Operating Officer, Director (with finance portfolio) and President will meet with the volunteer to determine why the funds were used inappropriately.
- 3) Following the meeting the President may:
  - a) Determine whether to report a breach of the Policy to the police for criminal investigation.
  - b) Determine how the funds are to be repaid.
  - c) Require the Chief Operating Officer to write up a report of the incident to be lodged in the volunteer's Salesforce record
- 4) The Chief Operating Officer reports the incident to the Board via email and will include:
  - a) the investigation of the circumstances of the breach
  - b) any police reports and action
  - c) any disciplinary action taken.

- 5) The email will be tabled at the next Board meeting as correspondence.

## 9. DfGAL Team and Chapter Misuse of Funds

### **Debit Card**

- 1) When a Team or Chapter's debit card has been used by mistake for a personal purchase the debit card holder is responsible for refunding the money and advising the Team leader.
- 2) The Team or Chapter leader or Finance Officer must ensure that the money is refunded as soon as possible
- 3) The Team or Chapter leader or Finance Officer will make a notation against the expenditure and refund in the notes on the Financial Tool.

### **Funds Transferred from Bank Account**

- 1) If funds have been withdrawn from a Team or Chapter bank account and used for the transactions outlined in Section 7 in a manner where funds were **NOT** able to be used, the following procedure will happen.
  - a) The Chief Operating Officer will notify the Board of the situation
  - b) The Chief Operating Officer and State Coordinator or equivalent meet with the Team or Chapter leader to discover why the funds were used inappropriately.
  - c) The Team or Chapter leader will be requested to immediately refund the money
  - d) If the funds are not returned the Chief Operating Officer will inform the Board and the situation may be reported to the police
  - e) The State Coordinator or equivalent will write up a report of the incident and this will be put into the Team or Chapter's Salesforce File
  - f) The Chief Operating Officer notifies the Board of the action and outcome via email.
  - g) The email will be tabled at the next Board meeting as correspondence.

## 10. External Auditor

- a) DfGAL's Auditor shall be appointed by the members by resolution at the Annual General Meeting (AGM).
- b) The Director (with finance portfolio) and Chief Operating Officer are responsible for monitoring the performance of DfGAL's Auditor.
- c) DfGAL Board should meet with the Auditor each year to discuss their findings and recommendations.

## 11. Annual Budget

- a) The annual DfGAL budget must include all relevant major projects proposed to be undertaken in that budget year.

- b) All DfGAL Committees must submit their budget proposal for the following year to the DfGAL Chief Operating Officer no later than the end of March for review and consolidation into the overall DfGAL Budget.
- c) The DfGAL Finance Officer will provide financial information from the financial system to assist with budget development where appropriate.
- d) The budget will be prepared on an organisational/portfolio basis, deal with each activity on a separate basis and must comply with recognised accounting standards and principles
- e) The Director (with finance portfolio) will review and approve the Annual Budget by the end of April each year in preparation for the next financial year, for approval by the DfGAL Board at the May Board Meeting.
- f) DfGAL's annual budget will be prepared giving due consideration to the Strategic Plan which will address the activities DfGAL intends to undertake in the next year.
- g) The budget will reflect likely changes to operational and organisational structure for the next budget period.
- h) The following budget principles will underpin the budget development:
  - i) Strategic Approach - to the delivery of DfGAL services within DfGAL's strategic priorities
  - ii) Long Term Financial Planning - to ensure sustainability of operations
  - iii) New Initiatives are to be fully costed and evaluated in terms of meeting DfGAL's strategic priorities
  - iv) Financial Control - to minimise DfGAL's exposure to risk.
- i) Performance against budget will be monitored monthly by the Finance Officer and Chief Operating Officer.
- j) The Chief Operating Officer/Director (with the finance portfolio) will present to DfGAL Board quarterly, a report that compares budgeted performance to actual performance with explanations for material budget variances.

## 12. Purchases

### **Purchasing and Quotations**

- a) Where the expected outlay for goods or services exceeds \$1,000 DfGAL must obtain quotations for the supply of goods, the provision of services or the carrying out of works and where possible three quotations should be obtained.
- b) Procurement will be undertaken by DfGAL in a way which:
  - i. Ensures that purchases are made in an open, fair and transparent manner
  - ii. Facilitates achieving value for money in the acquisition through the most appropriate provider
  - iii. Ensures open and effective competition
  - iv. Supports environmentally safe and sustainable procurement
  - v. Appropriately manages risks
  - vi. Promotes efficient purchasing practices and their continuous improvement
  - vii. Encourages local and Australian businesses

- viii. Encourages the maintenance of assets at high standards in the most cost-effective manner
  - ix. Ensures the integrity of all procurement processes conducted by DfGAL
  - x. Provides a fair and transparent process for calling tenders and entering into contracts in those circumstances.
- c) Cost is not the only factor in assessing and determining value for money. Other factors for consideration may include (but not be limited to):
- i. Performance history of each prospective supplier
  - ii. Flexibility to adapt to possible change over the lifecycle of the property or service
  - iii. Evaluation of contract options (for example, contract extension options).
- d) Ethical Behaviour
- i) DfGAL Volunteers and Directors involved in procurement should act in an ethical way which encompasses the concepts of honesty, integrity, probity, diligence, fairness, trust, respect and consistency and the declaration of any possible, perceived or actual conflict of interest.

**Purchase of Goods and Services**

- a) All DfGAL purchases other than low value (up to \$250) purchases are only to be made on DfGAL issued purchase orders via Xero.
- b) No DfGAL, director or volunteer is to commit DfGAL funds to a supplier without an authorised DfGAL Purchase order. Any such commitments would be deemed a prohibited/illegal use of commitment DfGAL funds.
- c) Purchase Orders will be:
  - i. Approved by the relevant person with authority to incur expenditure on behalf of DfGAL
  - ii. Retained electronically on the system.
- d) A list of preferred suppliers who have demonstrated high quality, dependability and value for money will be maintained.
- e) Before a DfGAL purchase order is authorised it is to include an estimate of the cost of the goods and services so ordered and the appropriate general ledger account number for costing purposes.
- f) Budgeted items will be deemed to have been authorised by the DfGAL Board at the time of setting the budget. When exercising purchasing delegation relating to unbudgeted items the following limits must be observed:

PERSONNEL	ITEM LIMIT
Chief Operating Officer	\$500
Director (with the finance portfolio)	\$1,000

2 Board Directors	\$1,500
Full Board	>\$1,500

### 13. Asset Register

An Asset Register will be kept and maintained in accordance with acceptable accounting standards.

### 14. Financial Records Keeping

All records of financial transactions will be kept and maintained in accordance with prescribed requirements and general accounting standards.

Records will be taken to include both hard copy records and records stored electronically.

### 15. Long-term Financial Plan

A Long-term Financial Plan will be developed as part of DfGAL's strategic management planning processes. The Plan will provide a long-term financial projection for a period of no less than 5 years and will be reviewed at least annually.

The Long-term Financial Plan will align with DfGAL's strategic directions document and should form the basis for the Annual Budget each year.

Assumptions used in developing the Plan will be reviewed yearly and updated in conjunction with DfGAL's annual budget development process.

### 16. Statutory Financial Reporting

Annual financial statements will be prepared in accordance with applicable Australian Accounting Standards and other relevant standards or regulations.

Audited financial statements will be presented to the DfGAL AGM for adoption not later than 15th October each year.

Audited financial statements will be submitted to:

- a) the ACNC
- b) State agencies as required.

#### **Procedures for the Certification of the Annual Financial Statements**

- a) The Finance Officer will prepare draft statements for submission to the Director (with finance portfolio) and Chief Operating Officer and for the external auditor.
- b) The Director (with finance portfolio) and Chief Operating Officer will review the draft statements to ensure that they present fairly, the affairs of DfGAL. This review will be conducted independently of the external audit.

- c) Following the external audit, the Finance Officer and auditor will propose any necessary amendments to the draft statements, which will be referred to the Director (with finance portfolio) and Chief Operating Officer for consideration.
- d) The external auditor will present the Annual Financial Statements to October DfGAL Board Meeting.

## 17. Reimbursement of General Expenses and Travel Expenses

DfGAL representatives may on occasion pay expenses out of their own pockets as a consequence of their engagement on DfGAL business to attend the AGM, Board meetings or other official events. Under certain circumstances, as outlined in this Policy, with prior authorisation, these expenses may be reimbursed by DfGAL.

DfGAL representatives refer to Board directors and DfGAL officers (deemed so by the Board, and including but not restricted to Chief Operating Officer and State Coordinators, the Secretary and Finance Officer, Sewing Specialists, and persons of added responsibility (hereafter referred to as authorised applicants) acting on authorised official DfGAL business.

DfGAL will reimburse authorised applicants for expenses incurred by them on behalf of DfGAL in the course of official business to attend the AGM, Board meetings or any official events pertaining to the work of DfGAL as set out in this Policy, so long as such expenses are:

- a. Reasonable, and
- b. Authorised.

Reimbursement of reasonable but unauthorised expenses may be made on an ex-gratia basis at the discretion of the President and agreement of two other Directors in exceptional circumstances only.

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

### **Travel Expenses**

Authorised applicants attending the AGM, Board meetings or other official events will be reimbursed for the most direct and economical mode of travel available, considering all of the circumstances.

The authorised applicant will receive reimbursement up to a maximum of \$600 return from the authorised applicant's home state to the AGM, Board meeting or authorised official event.

Authorised applicants using their private vehicle to attend official events will be reimbursed by way of an all-inclusive mileage allowance as deemed by the ATO's recommendations. A logbook should be kept of the kilometres travelled

If an authorised applicant chooses to drive interstate rather than fly, they will be reimbursed for petrol up to a maximum of \$600.

An authorised person who resides in an area not serviced by an airport will receive reimbursement based on the distance by road between their place of residence and the nearest airport providing a commercial passenger service, at the rate of 68 cents per kilometre (or ATO recommended amount), with no payment in respect of the first 100 kilometres of the total distance.

Authorised applicants will be reimbursed for taxi, bus, or train costs when necessary to attend an official DfGAL event.

Authorised applicants will not be reimbursed for additional costs incurred by taking indirect routes or making stopovers for personal reasons.

### **Accommodation Expenses**

Authorised applicants may share hotel accommodation at a moderately priced hotel (considered to be \$200 per night for either bed and/or bed/breakfast per twin share) and will be reimbursed for such expenses.

If an authorised applicant elects not to share accommodation, only 50 percent of the cost of the hotel accommodation will be reimbursed, to a maximum of \$100.00 per person per night.

Where an authorised applicant is travelling alone, they will be reimbursed a maximum of \$200 per night for either bed and/or bed/breakfast.

Where an (unrelated) male and female are travelling together they will be reimbursed for a single room each to a maximum of \$200 per person per night.

Authorised applicants will not be reimbursed for items of a personal nature charged to a hotel account, including alcohol.

When private accommodation is provided by a DfGAL volunteer, reasonable expenses will be reimbursed to the volunteer as determined by the organisation from time to time with the agreement of the President and one other Director.

Authorised applicants are encouraged to take advantage of any billeting arrangement made available by DfGAL volunteers.

### **Meal Expenses**

Authorised applicants will be reimbursed for reasonable and appropriate meal expenses incurred while on authorised travel to attend AGM, Board meetings or other official events as outlined in this Policy.



Authorised applicants who do not have breakfast included in their accommodation costs will be reimbursed at \$15.

Authorised applicants who attend the AGM, Board meeting or other official events for a full day will be provided with lunch at the cost of the organisation. If not provided at the event, lunch meals are reimbursed at \$15 per head for each meeting day.

Evening dinners are available for maximum reimbursement of \$25 per head during overnight stays which are necessary to attend DfGAL meetings. Any additional night's expenses will be at the cost of the individual.

### **Provision of Hospitality**

Authorised applicants may be reimbursed authorised hospitality expenses incurred in the course of official business. Appropriate hospitality expenses include those at events hosted or sponsored for the purpose of promoting DfGAL or enhancing its image. This may include meal and venue hire that are related to the transaction of authorised official business.

### **Other Business Expenses**

Reasonable incidental and business expenses, including, parking costs for DfGAL official meetings, printing costs, postal costs and tools of the trade will be reimbursed.

### **Prohibited Reimbursements**

- 1) DfGAL will not reimburse authorised applicants for:
  - a) Unauthorised expenses
  - b) Expenses claimed by authorised applicants as a tax deduction
  - c) Expenses normally recoverable from a third party
  - d) Claims for purchases that are required to be made under a DfGAL purchase order
  - e) Expenses that are not incurred on official business purposes
  - f) Late payment interest on credit cards
  - g) Alcohol expenses
  - h) Parking, traffic, or other fines and penalties.

### **Procedure for Reimbursement**

Authorised applicants incurring authorised expenditure must submit requests for reimbursement to the Finance Officer on the Expenses Claim Form (Appendix A), describing the nature and purpose of the expenses. The completed form must be signed by the claimant.

The applicant must present a copy of all relevant receipts, invoices, vouchers, tickets, or other evidence of such expenditure when seeking reimbursement. Where such evidence is for any reason lacking, a statutory declaration may be required.

The Finance Officer is responsible for determining if the expenses being claimed are reasonable given the circumstances, and for ensuring they are charged against the correct appropriation account.

The Finance Officer will seek approval for the claim from the Chief Operating Officer and President or another Director. In the case of the President making a claim, authorisation will be made by two Directors.

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.

## 18. Reviews

This Manual will be reviewed in line with DfGAL's Strategic Plan and other adopted policies as required. This document will undergo a full review every two years.

## 19. Further Information

For further information about the Financial Policies and Procedures Manual please contact the Finance Team on ([accountsau@daysforgirls.org](mailto:accountsau@daysforgirls.org)) or Chief Operating Officer ([australia@daysforgirls.org](mailto:australia@daysforgirls.org)).

# Appendix A



approval

**DAYS FOR GIRLS AUSTRALIA LIMITED**  
 ABN 77 599 800 484  
 PO BOX 179 TATURA VIC 3616  
 DAYSFORGIRLS.ORG/AUSTRALIA  
 @DAYSFORGIRLSAUSTRALIA  
 australia@daysforgirls.org

## EXPENSES CLAIM FORM

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

Details	Date	Activity	Total Cost	Notes
Total to be reimbursed				

Signature of claimant:

Signature of Authorised Officer:

Date:

Authorised Officer Name:

Approval Date:

Office Use Only: Claim Permitted? (Circle) Yes / No  
 If no, state reason

Date reimbursed: