

Expense Guidelines

These guidelines provide the principles as to whether expenditure is allowable or non-allowable in accordance with RSL LifeCare policies and supports FIN005 – Expense Policy and Procedure.

Allowable Expenses

EXPENSE	COMMENTARY
Accommodation/Hotels	<ul style="list-style-type: none"> All accommodation is to be booked by our Travel Management Company. Accommodation must be value for money and fit for purposes which is regarded as having a 3 – 4-star hotel rating and access to wi-fi.
Airfares	<ul style="list-style-type: none"> All airfares are to be booked by our Travel Management Company. Airfares must be economy, with a reputable airline using the direct route with a degree of flexibility should travel plans change.
Alcohol	<ul style="list-style-type: none"> While not encouraged, alcohol may be considered a business expense when consumed with food or as part of other necessary business entertainment and the alcohol component is not the primary expenditure submitted for reimbursement, that is, greater than the total food expense. In all cases alcohol must be consumed responsibly. Individuals are not permitted to take alcohol home that has been purchased by RSL LifeCare funds which isn't a gift to the individual.
Car Hire	<ul style="list-style-type: none"> All car hires are to be booked by our Travel Management Company. Hire cars should only be considered if other ground transportation is not suitable. The car hired should be appropriate for the travel involved and be of moderate or standard class. Extra insurance is not required as excess damage fees is covered by RSL LifeCare travel policy.
Employee Amenities	<ul style="list-style-type: none"> Employee Amenities include immunisation, kitchen, bathroom and food supplies e.g. milk, coffee and biscuits etc. Food supplies is regarded as light refreshments for morning and afternoon tea and would exclude items such as pizza and morning coffee purchased at a cafe. If food is provided as light refreshments for meeting, staff training, working lunch, social occasion or offsite the Meals and Entertainment account codes should be used.
Festive celebrations	<ul style="list-style-type: none"> Only budgeted Christmas or festive season functions approved at executive level and within the allowance in the budget can take place.
Fuel/tolls	<ul style="list-style-type: none"> Reimbursement for fuel is only allowable for RSL LifeCare company vehicles and hire cars. A Motorcharge card is to be used, where available, for RSL LifeCare company vehicles. FIN003 Travel Policy & Procedure must be adhered to in regard to travel using motor vehicles. Reimbursement for toll usage is only allowable on evidence of the actual toll charge for business usage on the E-Toll statement. Not for travel between home and the normal workplace. Evidence may be required to show that these costs are not personal expenses.

Form FINF005 Expense Guidelines

Approval Date January 2020

Approved by Chief Financial Officer

Form Owner Financial Controller

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Page: Page 1 of 5

EXPENSE	COMMENTARY
Gifts	<ul style="list-style-type: none"> As an overarching principle, gifts should not be cash or cash equivalents. If gift vouchers are given, they should be specific for the occasion – not supermarket or liquor store vouchers. A gift for a departing employee, either terminating or retiring, the amount should be reasonable, equitable and commensurate with length of service, nature of the position and conditions of the departure. An amount of \$25 per year of service (to a maximum of \$300) is reasonable and the gift should be arranged by the relevant manager. In addition, a farewell function of modest value may be arranged for the same value based on sound judgement and the number of people attending, approved by the relevant executive manager. A gift to a staff member for a significant professional accomplishment such as a promotion, professional award, recognition of outstanding effort or significant personal event such as the birth of a child or death of a family member where the value is limited to \$100 (GST inclusive) and must be approved by a General Manager or above. A gift of modest value may be given to an individual not employed by RSL LifeCare in recognition of an event. Any show of appreciation should be consistent with RSL LifeCare policy, should not exceed \$100 (GST inclusive) and must be approved by a General Manager or above.
Laundry/dry cleaning	<ul style="list-style-type: none"> Allowable when travelling on business related travel where the journey exceeds five (5) nights. The expense must be modest and reasonable.
Meals/entertainment	<ul style="list-style-type: none"> Food and beverage expenses are allowable when provided for legitimate RSL LifeCare-related business reasons and are ‘reasonable’ based on sound judgement, nature of the event, the number of people attending and in accordance with FIN005 Expense Policy & Procedure and FIN003 Travel Policy and Procedure. Coffee or lunch meetings with colleagues are not an allowable expense unless they are attending to RSL LifeCare business and include meeting with people from another organisation. With respect to providing food and beverage during work-related meetings, organisers of meetings should take appropriate steps to ensure that where possible meetings are not held over meal times (such as early mornings, 12noon to 2pm, or after 6pm) but if schedules require it, the cost of the meal or beverages is an allowable expense in line with the principles, that is <i>necessary, reasonable and appropriate</i>. It is regarded as appropriate to provide food and beverage if the duration of working meeting is more than 4hrs. If the meal is used as a reward, morale booster for colleagues or for entertaining, travelling/visiting colleagues, these situations must be modest and non-repetitive in nature. As a rule, spouse/partner meals are not reimbursable. In all cases, a list of attendees including titles, total number of attendees, and the business purpose of the meeting must be provided along with tax invoices for the expense to be covered.
Non RSL LifeCare issued Mobile charges	<ul style="list-style-type: none"> Where staff have a claim for the costs of reasonable and genuine business use of their personal mobile communication devices, they may submit a request for reimbursement for approval by their manager. The claim should be limited to the business use element of the charge. The supporting information should be the mobile statement and have highlighted the business use charges or a reasonable percentage of the total charge where on a plan as agreed with your Manager.

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	<ul style="list-style-type: none"> Where staff are on a personal monthly plan and use the personal phone for business purposes (and do not have a business issued mobile device), no more than 75% of the plan can be claimed from the business, up to a value of \$X.
Parking	<ul style="list-style-type: none"> Parking at approved airport or other parking stations where this is a lower cost option than taxis and when it is related RSL LifeCare business. No valet parking is allowable. No parking expenses at RSL LifeCare Head Office can be incurred without General manager approval. No parking expenses for an employee's at their main office location are allowable. Note: evidence may be required to substantiate the lower cost.
Printing and stationery	<ul style="list-style-type: none"> There are several supplier arrangements in place with providers, e.g. WINC, our preferred supplier for all printing and stationery. Emergency purchases of stationary outside of supplier arrangements should be avoided.
Professional Association Memberships	<ul style="list-style-type: none"> Except for registered nurses and allied support staff, where staff members are required to remain accredited in order to fulfil the responsibilities of their role and limited to one per year.
Public transport	<ul style="list-style-type: none"> When travelling for RSL LifeCare related business Opal Cards and associated "top-ups" will not be reimbursed Evidence of journey (e.g. ticket, journey and cost on statement) is required.
Professional Subscriptions, Publications and Journals	<ul style="list-style-type: none"> Where related to the staff member's responsibility and intended to increase business or educational knowledge. A limit of one modest subscription per year to a maximum of \$200. Justification of benefits and outcomes of the subscription must be submitted for approval by manager before subscription is initiated.
Seminars, Conferences & Training	<ul style="list-style-type: none"> This is provided offsite and is usually a training event, exhibition, conference, seminar or networking event that is provided by an external party. All external seminars must be booked in accordance with GMPR07 Education Opportunities – External and Manager approval is required. To attend external seminars, conferences and training there may be associated costs such as food and travel costs. Food costs are to be coded to Meals and Entertainment – No FBT and travel cost to Travel and Accommodation.
Sundry Expenses	<ul style="list-style-type: none"> The sundries account should not include costs incurred on behalf of residents. Other common coding errors include: Computer suppliers, gifts to staff and non-employees, food items, subscriptions, equipment repairs, office supplies and building maintenance. The sundries accounts should only be used for unique transactions not able to be categorised elsewhere e.g. donation
Taxis/uber	<ul style="list-style-type: none"> When travelling for RSL LifeCare business on an ad hoc basis Corporate cars and limousines are not permitted Staff members who regularly use taxis/uber should utilise RSL LifeCare's corporate accounts for taxis and uber.
Vaccinations	<ul style="list-style-type: none"> Allowable only in accordance with the annual RSL LifeCare vaccination program.

Non-Allowable Expenses

EXPENSE	COMMENTARY	EXCEPTION
Communications costs for staff member's residence	For example, home internet, virus protection, software and hardware not provided by RSL LifeCare. This is a personal cost.	When approved by IT Team and executive.
eToll tags	This is a personal cost.	Reimbursement for toll usage is only allowable on evidence of actual toll charge for business usage – evidence required. Company issued eTags are only for use in company vehicles as approved by the Chief Financial Officer.
Fees on personal credit cards	Annual fees on personal credit cards are not reimbursable, even if the card is used for business purposes.	
Hotel minibar	Alcohol, drinks and food products purchased from the mini bar are the personal responsibility of the staff member.	Bottled water or in the rare circumstances where no other food is available.
IT services, equipment or cloud-based software systems.	These need to be purchased through the IT Team and appropriately risk assessed. This includes but is not limited to laptops, iPads, mobile phones, SIM cards, internet services, mobile phone accessories (e.g. phone covers) cables, power adaptors and computer software (e.g. Adobe licences).	When approved by IT Team and executive.
Late payment penalties or interest charges on personal credit cards	These fees are not allowable even on personal credit cards that have been used to pay for RSL LifeCare-related expenses.	
Mobile data charges	Unless the business cost of data usage can be identified, mobile top-ups are regarded as a personal expense.	
Opal Cards (or similar public transport card)	This is a personal cost.	Reimbursement for public transport fares for business purposes is only allowed upon evidence of journey (e.g. ticket, journey and cost on statement).
Parking tickets or traffic fines	These are a personal cost even if incurred while conducting RSL LifeCare business.	

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Personal services	Such as child minding, pet care, etc. are considered a personal expense.	
Personal social media or LinkedIn membership fees	This is a personal cost.	
Small appliances (coffee makers, heaters or similar)	Where business related, these goods should be purchased through procurement.	
Staff travel to and from work	Normal costs of commuting to work are considered personal expenses.	Where there is an unusual work requirement or deadlines, these costs may be approved by executive level.
Stolen, lost or damaged personal property	This is a personal responsibility and are not reimbursable even if incurred while on RSL LifeCare business or property.	
Tickets to entertainment and sporting events	These are personal costs.	