

CSBOP PAYMENTS AND EXPENSES POLICY

Introduction

Canoe Slalom BOP (CSBOP) recognises that committee members, sub-committee members and employees (CSBOP personnel) may, through the process of their role within CSBOP, incur some business-related expenses. Communication, travel and overnight allowances will generally only apply to employees but will otherwise be considered on a case by case basis.

Aim of this Policy

This policy has been created to provide guidelines for CSBOP personnel to develop an understanding of what business expenses may be incurred or claimed, what information is required to enable a settlement and how CSBOP will reimburse personnel for any CSBOP business expenses. Where no specific guidelines exist to a particular situation, personnel should use their best judgement and take the most prudent action possible based on principles outlined below.

Related Documents

The following documents must be read in conjunction with this policy:

- CSBOP Safe Driving Policy
- CSBOP Expense Claim Form

Principles

Any expense incurred relating to CSBOP business should be economical, efficient, having regard to purpose, distance, time, urgency and be of a justified business purpose. It is responsibility of the budget holder or claimant to ensure that expenses incurred to ensure that these guidelines are adhered to and if they are met all reasonable expenses will be paid or reimbursed.

CSBOP reserves the right to refuse payment of any expenses, which do not comply with the guidelines above or as set out in this policy.

Process

In order to ensure timely processing of payment or reimbursement of expenses, these should be submitted promptly to the treasurer using the approved forms. All requests for payment or reimbursement must be accompanied by valid invoices or receipts

The following details are required on an invoice for it to comply with the IRD requirements for a GST:

For supplies worth between \$50 and \$1,000 (including GST), a simplified tax invoice is acceptable. It must clearly show:

- the words "tax invoice" in a prominent place
- the name and GST number of the supplier
- the date the tax invoice was issued
- a description of the goods and/or services supplied
- the total amount payable for the supply, and
- a statement that GST is included.

For supplies worth more than \$1,000 (including GST), the tax invoice must clearly show:

- the name and address of the recipient of the supply
- the quantity or volume of the goods and/or services supplied.
- Examples: litres of petrol, hours of labour, number of water sessions

It must also have either:

- the amount, excluding tax, charged for the supply
- the GST and the total amount payable for the supply, or
- a statement that GST is included in the final price if it has been.

CSBOP reserves the right to withhold payment or reimbursement of expenses until all documents required are received and approved as payable.

Expenses Claims

Please complete claim form available from finance@canoeslombop.co.nz or <https://canoeslombop.co.nz/policies-and-documents>

Authorisation will only be made on valid invoices, receipts or reimbursement claims that are signed, complete and supported by all relevant invoices and receipts. Once authorised the payment will be processed through the CSBOP online banking facility and paid in the next appropriate pay run.

Mobile Phone

Where it is identified that mobile phone usage is a necessary part of a person's role or duties for CSBOP, your number will be added to the CSBOP phone plan.

No additional packages should be applied to your individual phone plans except in emergencies when pre-authorisation has been sought from the Treasurer.

Communication while Travelling

When travelling it is expected that CSBOP personnel will use the most cost-effective method of communication. CSBOP will only pay for internet or WIFI where it is directly required for CSBOP business purposes.

Travel Expenses

CSBOP will pay the reasonable costs of necessary travel for approved CSBOP business. Travel to and from CSNZ business venues (outside of the normal home to ordinary place of work mileage) must be by the most cost-effective mode of transport.

CSBOP will not pay fines or associated costs such as administration fees, incurred as a result of any driving, parking or other infringements related to travel. Where available, free parking should be used. If free parking is unavailable, employees can claim for any reasonable parking charges incurred while on CSBOP business. Parking invoices or receipts must be attached to the expense claim form.

Approved Mileage Rates

Where it is cost effective to make an approved CSBOP business trip by car, the person may claim the current standard rate per kilometre as per the IRD Rates.

For clarity, travel required by Coaches in personal vehicles to reach Tauranga Canoe Slalom training sites; vehicle and gear storage sites; and CSBOP committee and CoachForce meetings in the Tauranga CBD will not be reimbursed. For travel outside these occasions, if there is CSBOP or parent vehicle available and an employee opts to use their own vehicle they will not be reimbursed.

Airfares

When travelling on CSBOP business all airfares requested for reimbursement must have the following information in the airline documentation:

- Name of the person on the flight
- Details of travel (Date, flights etc)
- Cost of flight(S) stating currency paid

Persons Accompanying CSBOP representatives

Unless authorised by the CSBOP Treasurer, CSBOP will not pay the travel costs of a person accompanying CSBOP personnel. All authorisation must be pre-approved by the CSBOP Treasurer and Chairperson.

Subsistence and Overnight Allowance

When a CSBOP Coach's attendance at any event requires an overnight stay, they will be paid a non-taxable allowance based on their duties:

Head Coach - \$130

Assistant Coach - \$100

This non-taxable allowance will be agreed in advance with the CSBOP Treasurer. Please note this overnight allowance will not be paid if accommodation is provided as an optional convenience for the coach and is not a work requirement. Eg an overnight at Firmin Lodge between events where there are no overnight responsibilities.

Where an employee works away from home on CSBOP business, and an evening meal is not provided, CSBOP may pay a meal allowance of \$30 per day. This will be assessed on a case by case basis. Itemised receipts must be attached to the expense claim form, credit/ debit card receipts must be accompanied by an invoice.

Card Payments

All expenses incurred on CSBOP debit cards are subject to the rules included in this policy.

Where a CSBOP debit card has been issued to an individual, it is CSBOP's expectation that the business card will be used to pay for CSBOP business transactions (Accommodation, Club Vehicle Registration Fees etc) and **NOT** personal expenses.

Please note the debit card account has a limited balance. The treasurer needs to be notified in advance of card use to make sure the necessary funds are loaded.

The CSBOP debit cards are held by the Chairperson and Secretary. The cards must be returned as soon as possible after use.

Supporting documentation is needed for card expenditure. When making a booking, the name of the person using the services must be made clear and CSBOP's name must be included in the address or company fields of the supporting documentation.

Please scan the receipts for the card purchase at the time of purchase and e-mail to finance@canoeslalomop.co.nz

Any approved expenses incurred on personal cards, for individuals who do not have a CSBOP card, can be reimbursed using the normal expense claim form supported by the relevant receipts or invoices. Reimbursement will be made direct to the claimant. Interest in late payment of card balances will not be paid.