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| Guidelines for CEO and Executive Business Expense Policy  September 2017 |
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Department of Health

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# Introduction

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| **C:\Users\maylissa.ollivier\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.IE5\IYXJULP0\563px-South_Africa_-_General_Warning_sign.svg[1].png** **The 4 Key Factors**  Business expenses must be **all** of the following factors:   1. be for the benefit of the health service; 2. be modest, appropriate and reasonable; 3. ensure value for money; **and** 4. be supported by the appropriate approvals and supporting documentation. |

## 1.1 Context

All public officials have a duty to conduct themselves in accordance with the highest standard of integrity, impartiality and accountability. The expenditure of public monies attracts great scrutiny and it is imperative that officers are able to demonstrate, through effective processes and record keeping, that monies have been spent in line with the public interest. Given this, health services should have a business expense policy that has well-defined procedures for the authorisation of reasonable business expenses. Effective policies and controls also act to prevent unauthorised or inappropriate use of public funding.

There are a variety of policies and processes currently in place within health services in Victoria relating to business expenditure. The Department of Health and Human Services (“the Department”) encourages health services to develop policies that are clear, defensible and administered with consistency.

## 1.2 Scope

The purpose of this guide is to provide health services with guidance on the development of best practice policies and processes addressing business expenditure.

This document focuses on two major areas:

* the administration of business expenses at health service level; and
* the occurrence of business expenses by individuals.

It is important to note that this guide does not address operational expenses incurred by the health service for the provision of services.

## 1.3 Objective

This guide is designed to help health services develop and implement business expense policies that are in line with the standards expected of publicly funded institutions. Business expenses are reasonable work-related expenses incurred by staff in the course of performing their official duties. However, it is important to recognise that the usefulness and applicability of any business expense policy is determined by the manner in which it is applied and adhered to in the workplace. Therefore, the Department encourages health services to pay particular attention to the consistent and effective application of business expenses policies in order to ensure their efficacy.

In conjunction with these guidelines template Business Expense and Travel Expense policies have also been released to assist health services in developing and implementing best practice policies.

## 1.4 Disclaimer

The *Guidelines for CEO and Executive Business Expense Policy* are intended to assist health services with their business expense policies, and do not constitute legal advice. Health services are strongly encouraged to consult their legal counsel when developing or updating their business expense-related policies.

## 1.5 Principles

A principle-based approach ensures that all decisions regarding business expenses using public funds are spent justly and for the good of the Victorian people. This guide has considered the Victorian Public Sector Values[[1]](#footnote-1) established in the *Public Administration Act 2004 (Vic):* Health services should consider these principles when developing or updating their business expenditure policies and procedures

* **Accountability:** Health services should seek to ensure value for money is achieved when incurring business expenses and subject themselves to appropriate scrutiny from relevant bodies by keeping an audit trail of documentation;
* **Impartiality:** Motivations for incurring business expenses should be based on merit and without bias and should be applied consistently and with fairness; and
* **Integrity:** Health services should use public funds responsibly and ensure business expenses incurred support the objectives of the organisation in order to earn and sustain public trust.

## 1.6 Roles & Responsibilities

In order to provide services to the population, health services are awarded public funds which need to be spent in accordance with the above principles. The principles are reflected in the roles and responsibilities of key stakeholders in the business expenditure process as listed below:

| Roles | Responsibility regarding CEO & executive business expenses |
| --- | --- |
| **Health service board of directors** | The board of directors are ultimately responsible for the overall financial accountability of the health service. |
| **Board chair OR chair of the Audit & Risk Committee** | The board chair OR chair of the Audit & Risk Committee is responsible for approving CEO business expenses, ensuring expenditure is reasonable, relevant to the business and that sufficient supporting documentation has been provided. |
| **Chief Executive Officer (CEO)** | The CEO is responsible for approving the executive business expenses, ensuring expenditure is reasonable, relevant to the business and that sufficient supporting documentation has been provided. As the CEO may also incur business expenses themselves, they are responsible for ensuring that all business expenses they incur are reasonable, aimed at benefitting the health service and enabling the organisation to achieve its objectives. |
| **Chief Financial Officer (CFO)** | The CFO is responsible for ensuring that all business expenses are appropriately accounted for in the health service’s business expense accounts and that all documentation is properly recorded. Some health services may not have this function in place and therefore these responsibilities are bestowed upon the CEO, Director of Corporate Services or a contracted accounting firm, depending on the arrangement that is in place. |
| **Health service executives** | The health service executives have the same responsibilities regarding incurring and claiming business expenses as set out above for CEOs; reasonable, benefits the health service and enables the organisation to achieve its objectives.  In addition to the CEO and CFO, health service executives include other senior managers such as Director of Nursing, Director of Medical Services and Corporate Council etc. |

## 1.7 Definitions and Glossary of Terms

Definitions for commonly used terms are listed below:

| Term | Definition |
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| **Appropriate approval** | The approval by the appropriate person with appropriate delegations of authority and segregation of duties of a business expense, travel or purchasing card statement claim. |
| **Approver** | Refers to the person authorised to approve a personal expense claim on behalf of the health service. This could be the board chair, CEO or other staff member depending on the relevant Delegations of Authority. |
| **Business expenses** | Reasonable work-related expenses incurred by staff in the course of performing their official duties. These can include travel, meals, accommodation, hospitality, etc. |
| **Business travel** | Travel required for the health service business and authorised by a person with appropriate delegations of authority and segregation of duties. |
| **Hospitality** | The provision of food, beverage, accommodation, transportation and other amenities at the health service’s expense to persons who are not employed by the health service. |
| **International travel** | Refers to travel to countries outside Australia. |
| **Interstate travel** | Refers to travel within Australia which is outside of Victoria. |
| **Ground travel** | Refers to travel by road or rail. |
| **Receipt or tax invoice** | An original document which includes details of the issuer, the expenditure, amount (inclusive or exclusive of GST), date and indication of proof of payment. |

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| **C:\Users\maylissa.ollivier\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.IE5\IYXJULP0\563px-South_Africa_-_General_Warning_sign.svg[1].pngReasonable expense**  When determining if an expense is appropriate, an approver must consider the 4 Key Points.  Business expenses must be **all** of the following factors:   1. be for the benefit of the health service; 2. be modest, appropriate and reasonable; 3. ensure value for money; **and** 4. be supported by the appropriate approvals and supporting documentation.   Whether an expense is reasonable is dependent on the circumstances. The below scenarios are offered as guidance in the application of these guidelines;  **Accommodation before or after a part day event**  The CEO of a health service is travelling less than two hours for a CEO forum commencing at 11am and concluding at 1:30pm. The CEO chooses to travel the night before and stay close to the location of the forum.  In this circumstance accommodation before, or after the event, would not be reasonable, as the event commences at a time where the CEO would not have had to travel at an unreasonable time or distance in order to arrive at the event on time.  If the forum was;   * a full day event; * required extended travel (more than 350km in one day with no relief driver); and/or * accompanied a formal dinner or function at the conclusion of the day;   Then these factors would be considered in determining if accommodation is reasonable  **Meals & Hospitality**  A meeting attended by health service executives from a number of services is concluding at 5:00pm. The CFO’s of two health services have arranged to go to dinner after the event, the cost of both attendees is paid for using a credit card issued by the health service of one of the CFOs.  When considering the approval of this type of claim, the approver would need to consider the 4 key points.  To determine if this expense was reasonable, the approver would need to assure themselves there is a legitimate business benefit relating to the expense, that is, does it further the conduct of official business or legitimate goals of the organisation? If there is no business benefit to the meeting than the claim for reimbursement should not be accepted. |

# Key Policy References

## 2.1 Code of Conduct

All public sector employees are required to adhere to the relevant Code of Conduct.

The Victorian Public Sector Commission (VPSC) has issued two binding Codes of Conduct relevant to health service staff:

* Code of Conduct for Victorian Public Sector Employees; and
* Code of Conduct for Directors of Victorian Public Entities.

These codes reinforce the Victorian public sector values and outline expected standards of behaviour. All public sector employees must adhere to the requirements of these codes.

Health services must implement policies and procedures to supplement the requirements of the Code.

## 2.2 Standing Directions of the Minister for Finance (2016)

The *Standing Directions of the Minister for Finance 2016* (2016 Directions)[[2]](#footnote-2) set the standards for public financial management and accountability by Victorian government agencies. Health services are considered to be agencies under the 2016 Directions and therefore obligated to comply with its requirements.

The requirements under the 2016 Directions are applicable to business expenses. The following instructions are relevant to business expenses and must be applied by the health services:

* Instruction 3.4 – Internal Control System: Agencies must ensure that they have appropriate policies and procedures in place for the management of expenditure, which includes business expenses. Agencies must also ensure that these policies and procedures are appropriately managed and followed by staff;
* Instruction 3.5 – Fraud, Corruption and Other Losses: Agencies are required to put measures in place to prevent, investigate and monitor instances of fraud and corruption, which will include having appropriate processes for protected disclosures; and
* Instruction 3.6 – Purchasing and Prepaid Debit Cards: Agencies must establish policies and procedures to ensure appropriate use and administration of purchasing and prepaid debit cards. This instruction provides guidance on how agencies should administer the issue, use and withdrawal of purchasing cards to staff as well as the roles and responsibilities for the staff that have been issued a card.

## 2.3 Australian Taxation Office

The Australian Taxation Office’s *Taxation Determination (TD 2016/13)*[[3]](#footnote-3) provides guidance on reasonable amounts for the payment of travel expenses when these are incurred for business purposes. Although this public ruling by the Commissioner of Taxation is not prescriptive, it is recommended that all organisations use these as guidance. Additionally, referring and adhering to the above *Taxation Determination* could be beneficial to ensure fair and equitable treatment of staff and strengthen the positive public perception of the health service.

## 2.4 Independent Broad-based Anti-corruption Commission

All Victorian public bodies are required to comply with the *Protected Disclosure Act 2012* (Vic), which is administered by the Independent Broad-based Anti-Corruption Commission (IBAC). The *Protected Disclosure Act* provides protection for people making complaints about improper conduct or detrimental action by public officers or bodies. Complaints that may be protected disclosures must be confidentially handled and referred to IBAC. IBAC has published *Guidelines for Making or Handling Protected Disclosures*.[[4]](#footnote-4) Health Services must have a protected disclosure policy in place and should refer to the IBAC guidelines for more detailed information about the development of a protected disclosure policy and associated processes.

Health services must ensure that all staff are aware of the protected disclosure policy and processes and that they feel comfortable and supported to make complaints in accordance with the protected disclosure regime.

Where a matter is not a protected disclosure but an individual suspects on reasonable grounds corrupt conduct is occurring or has occurred, of any matter, IBAC must be notified in accordance with section 57 of the *Independent Broad-based Anti-Corruption Commission Act 2011* (Vic).

## 2.5 Internal Audit and Compliance

Business expenses made by staff can be subject to internal audit reviews on a regular basis. The outcomes of the internal audit reviews are reported to the Audit & Risk Committee of the health service’s board of directors regarding compliance (or non-compliance). External reviews can also be performed by or on behalf of the Department.

## 2.6 Consequences for misuse of public funds

Misuse of public funds by health services executives and within health services more broadly has significant adverse consequences. Depending on the nature of the conduct, misuse of public funds may result in internal investigations and/or investigations conducted by external entities, such as IBAC, the Victorian Ombudsman, Victoria Police or the Department. The consequences for misuse of public funds can include:

* financial penalties;
* disciplinary action, such as demotion or termination of employment for persons found to have engaged in criminal conduct, improper conduct *or* misconduct;
* the tabling of an IBAC or Victorian Ombudsman report to Parliament about the conduct;
* criminal charges and convictions;
* an adverse impact on staff morale within the organisation; and
* a poor public perception of the organisation.

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| **Important:**  C:\Users\maylissa.ollivier\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.IE5\IYXJULP0\563px-South_Africa_-_General_Warning_sign.svg[1].pngAlthough this section covers the key policy references pertaining to business expenses, it does not cover all of the health service’s legal obligations. Health services should consider broader legal requirements or obtain legal counsel to ensure their legal and other duties are met. |

# Guidelines

## 3.1 Administrative

### 3.1.1 Policies and Procedures

In order to appropriately manage business expenses the following policies and procedures must be put into place as a minimum:

* Delegations of Authority which include a section on business expenses;
* Credit and Purchasing Card Policy (if the organisation has such cards);
* Travel Policy;
* Declarable Private Interests Policy;
* Declarable Associations Policy; and
* Protected Disclosure Policy.

It is a requirement that all health services have these policies in place.

The health service’s Delegations of Authority (DOA) is the primary document, used to describe the allowable business expense amounts that can be approved by each management level. These DOA must provide authority to the appropriate persons given the type and value of expenses and enable adequate segregation of duties.

If the health service provides Credit or Purchasing Cards to their CEO and executives, it is imperative that the health service have a policy, which refers to the DOA for business expenses, the conditions of use (including eligibility and limits), process for monthly reconciliation, approval of statements and the provision of supporting documentation. The policy must also address improper use, monitoring and investigation as well as the process and circumstances under which terminating access to the credit or purchasing card will occur.

Each health service is required to have a travel policy consistent with the Public Sector Values and Employment Principles specified in the Public Administration Act 2004, the Code of Conduct for Victorian Public Sector Employees. The purpose of this policy is to provide guidance on business expenses incurred by staff whilst on business travel. It must include, as a minimum:

* Details on business expenses including maximum claimable amounts by business expense type;
* Rules regarding travel including interstate and international travel;
* Travel approval process; and
* Any applicable restrictions whilst travelling for business purposes.

Although not specifically aimed at business expenditure, health services are obliged to have in place a protected disclosure policy that meets IBAC requirements. Health services must ensure that this policy is known by the board and staff and that processes are in place to effectively protect the privacy of an employee who makes a protected disclosure. This policy should be provided to all new employees upon induction and be available on the health service’s intranet along with all other policies. Additionally, a reminder should be sent to all staff on an annual basis with a high level description of the protected disclosure process with reference to the policy.

Section 3.2 of these guidelines provides greater detail regarding policy contents.

### 3.1.2 Appropriate Approval

Appropriate approval must be made in accordance with the DOA. Generally, the CEO will approve business expenses from the less senior staff. The board chair or chair of the Audit and Risk Committee will approve business expenses from the CEO.

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| C:\Users\maylissa.ollivier\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.IE5\IYXJULP0\563px-South_Africa_-_General_Warning_sign.svg[1].png | **Important:** **Approvers are prohibited from approving their own business expenses.**  An individual cannot claim business expenses that are also incurred by his/her approver (e.g. a board chair cannot approve a business expense for a CEO, where it includes costs associated to the chair’s own attendance at the same event. This would result in the board chair approving their own business expense).  Below are proposed alternative approval processes in such circumstances:   * If the CEO’s business expenses include the board chair’s business expenses, the Chair of the Audit & Risk Committee should approve the CEO’s business expenses. * Should the board chair and Audit & Risk Committee chair be the same individual, the deputy board chair should approve the CEO’s business expense. * In the event of staff incurring a business expense, which includes expenses incurred by the CEO, the board chair should approve the staff business expenses. |

All approvers must review business expense claims to ensure that:

* Business expenses are reasonable and incurred in carrying out business on behalf of the health service;
* Pre-approval was sought if required; and
* Supporting documentation is provided for each item of the business expense claim.

Should an approver have a query over a business expense item, the business expense must not be approved and clarification sought from the person who incurred the business expense.

It is the obligation of the person making the claim for payment to highlight to the approver any conflicts of interests and relevant documentation, such as a Declarable Private Interest or Conflict of Interest form. Failure to make an appropriate declaration could be a breach of the Code of Conduct.

### 3.2.3 Accounting and Data Recording

Good record keeping must be maintained for verification and audit purposes. All receipts, tax invoices and approvals must be stored in a secure location which is easily accessible upon request.

In order to provide greater transparency over CEO and executive expenses, the Department has implemented an additional cost centre in the Executive range of the Common Chart of Accounts. All business expenses claimed by a CEO and/or executives should be recorded in this cost centre to allow for greater transparency and comparability between health services.

All travel and hospitality expenses arising from official duties of the CEO or executive should be allocated to the respective account codes and cost centres.

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| C:\Users\maylissa.ollivier\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.IE5\IYXJULP0\563px-South_Africa_-_General_Warning_sign.svg[1].png | **Important:** **Accounting for CEO and Executive expenses**  **CEO and Executive Expenses – Cost Centre**  **Summary:** All business expenses claimed by CEO or executive in relation to their official duties.  **Hospitality – Within Victoria – 35893**  **Hospitality – Interstate – 35894**  **Hospitality – Overseas – 35895**  **Summary***:* Hospitality may be provided to welcome guests, facilitate the development of business relationships, further public sector outcomes and to celebrate achievements. This includes light refreshments at business meetings to restaurant meals, sponsored travel and accommodation provided within Victoria, interstate or overseas. |

### 3.1.4 Reporting to Board of Directors

In order to ensure accountability and transparency, business expenses incurred by the CEO and executive staff should be reported either to the Audit & Risk or Finance Committee on a monthly basis. This process will provide greater comfort to the board that business expenses are being incurred wisely and in accordance with the policies and procedures and for the benefit of the health service.

In addition to the monthly reporting to the Audit & Risk or Finance Committee, reporting to the board should occur on an annual basis or more often if required. This annual reporting could coincide with the presentation of the annual report or budget.

## 3.2 Business Expenses

This section presents minimum requirements, to consider when developing the policies and procedures for business expenses.

### 3.2.1 Business Expense Reimbursement

The following list of items must be considered when developing or updating policies concerning business expenses. This is not an exhaustive list however health services are required to include these items in their business expense policies as a minimum.

Business expenses must:

* be for the benefit of the health service;
* be modest, appropriate and reasonable;
* ensure value for money; and
* be supported by the appropriate approvals and supporting documentation.

Business expenses may be paid for directly on a health service provided credit or purchasing card or be reimbursed via a claim or petty cash based on the internal health service’s processes and controls.

### 3.2.2 Categories of Business Expenses

* + - * 1. Meals and Hospitality

Health services must have a gifts, benefits and hospitality policy in place, which is in line with the requirements by the VPSC’s *Gifts, Benefits and Hospitality Policy Framework*.[[5]](#footnote-5) This framework takes in to account the minimum accountabilities set out in the 2016 Directions*.*

Health services should refer to the *Taxation Determination* for reasonable meal allowance expense amounts and these should be included as a schedule in the travel or business expense policy.

Reimbursement should be made on actual meal expenses. Directives on the payment of gratuities should be clearly stated in the travel or business expense policy. Gratuities are not allowable business expenses. Any gratuities paid should be reimbursed to the health service.

Original, itemised receipts or tax invoices must be provided with business expense claims. Additionally, when a staff member is authorised to pay for meals of others, business expense reports must include a brief explanation of the event and a list of those in attendance. The highest-ranking member of staff in attendance should pay for the meal expenditures.

Additionally, when providing hospitality, staff should consider if this would constitute a gift under the *Gifts, Benefits and Hospitality Policy Framework*.

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| C:\Users\maylissa.ollivier\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.IE5\IYXJULP0\563px-South_Africa_-_General_Warning_sign.svg[1].png | **Important:** **Public sector staff providing gifts, benefits and hospitality must:**   * Ensure that any gift, benefit and hospitality is provided for a business purpose in that it furthers the conduct of official business or other legitimate organisation goals, or promotes and supports government policy objectives and priorities. * Ensure that any costs are proportionate to the benefits obtained for the State, and would be considered reasonable in terms of community expectations. * Ensure that when hospitality is provided, individuals demonstrate professionalism in their conduct, and uphold their obligation to extend a duty of care to other participants.\*   *\* VPSC; Gifts, Benefits and Hospitality Policy Framework – October 2016* |

* + - * 1. Alcohol

Whilst travelling or providing hospitality, staff must remain professional, which includes consuming no or reasonable amounts of alcohol.

Health services may prohibit alcohol consumption for staff whilst representing the health service. This includes during functions, providing hospitality or whilst travelling for business purposes. If the health service wishes to allow alcohol consumption, the following guiding principles should be followed:

* During dinner or a function, consumption should be at responsible levels, which is considered to be no more than three standard drinks per person;
* Outside the dinner period, staff must pay for any alcoholic drinks, whether at a bar or from a room's minibar;
* The cost of alcohol products should also be reasonable and the purchase of high cost premium items is not allowable; and
* If alcohol is provided in a hosting context, the above guiding principles also applied.
  + - * 1. Accommodation

Health services should establish business rules addressing situations of overnight accommodations. Staff should use the most economical accommodation available (generally a standard quality hotel room) that is conveniently located to the event being attended. A standard quality room is consistent with the principle of value for money.

Whilst travelling on health service business, additional business expenses, not otherwise covered, will be reimbursed such as internet access charges, photocopying, rental and transportation of office equipment, provided the charges incurred are reasonable and related to health service business. A detailed copy of the hotel bill must be provided with the business expense report.

* + - * 1. Travel

Before travelling, staff should consider the suitability of alternate arrangements such as teleconference or videoconference meetings, and consider any time and cost savings offered by these other modes with collaboration or other benefits of face-to-face meetings.

When possible, it is recommended that all travel be approved in advance by the relevant approver and be attached to the business expense. Instances of interstate and international travel must be pre-approved. Generally, interstate travel for less senior staff may be approved by the CEO whilst all international travel as well as interstate travel for the CEO must be approved by the board chair.

The mode of transportation chosen (air, train or car) should be that which enables staff to attend to health service business whilst ensuring to:

* Minimise the cost to the health service;
* Minimise the amount of interruption to the staff member’s regular business and personal schedules (consideration should be taken as to the length of time away from the workplace); and
* Ensure the safety of the staff member.

Wherever possible, ground travel should be performed using a health service provided car and, if multiple staff are travelling to the same place, shared travel should be considered or required.

Air travel should be restricted to basic economy/coach class ticket with flight upgrades under the responsibility of the staff member. If business class travel is permitted, justification for doing so should be provided and clearly stated within the business expense or travel policy and have an appropriate level of approval. Wherever possible, travel arrangements should be made in advance to ensure the availability of economy class seats and the best price. Officers travelling on official business and having their airfares funded by the health service must not, under any circumstances, utilise frequent flyer points generated by such travel for private travel purposes and can only be used for further official travel.

The use of taxis should be reasonable, with due consideration given to minimising the cost to the organisation. The use of chauffeured luxury vehicles should be avoided. In instances where this type of transport is used, additional justification is appropriate to show why it was necessary and represented value for money to the organisation.

When personal travel is combined with business travel, the health service will only cover costs associated with the business portion of the trip and clear evidence of the business need to travel should be provided to ensure transparency that the business component of the travel provides a recognisable benefit to the health service.

The Australian Taxation Office’s *Taxation Determination (TD 2016/13)*[[6]](#footnote-6) provides guidance on reasonable amounts for the payment of travel expenses when these are incurred for business purposes.

* + - * 1. Non reimbursable expenses

Non-reimbursable expenses can include, but are not limited to,:

* Flight upgrades;
* Flight / travel changes due to personal reasons;
* Personal room charges including (movie hire, laundry/dry-cleaning, mini bar, etc.);
* Room upgrades;
* Valet parking;
* Car cleaning services;
* Limousine services;
* Rental car upgrades;
* Fines and penalties;
* Customer loyalty program/award-based memberships (e.g. frequent flyer programs);
* Expenses incurred for an accompanying family member or companion; and
* Other personal expenses.

### 3.2.3 Documentation

All individual business expenditure items must have appropriate supporting documentation. The documentation provided must be in accordance with ATO requirements, which include provision of an itemised receipt (or tax invoice for all purchases over $82.50 for GST claim purposes). If the business expense includes hospitality or payment for more than one staff member, the receipt of tax invoice should be annotated to indicate the names of the persons in attendance.

In the event of interstate of international travel, proof of pre-approval should be submitted along with the relevant supporting documentation.

If the business expenses are incurred on the health service’s credit or purchasing card, the account holder is required to review and sign the monthly statement prior to submission for approval along with relevant supporting documentation.

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| C:\Users\maylissa.ollivier\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.IE5\IYXJULP0\563px-South_Africa_-_General_Warning_sign.svg[1].png | **Important:**  Although this manual provides guidance on acceptable business expenses, health services may wish to include certain clauses based on value for money assessments (e.g. business class travel). However, in doing so, health services must ensure that they are following the principles of these guidelines, value for money must be clearly documented and relevant approval must be recorded. |

1. Available from: http://vpsc.vic.gov.au/ethics-behaviours-culture/public-sector-values/ [↑](#footnote-ref-1)
2. Available from: <http://www.dtf.vic.gov.au/Publications/Government-Financial-Management-publications/Standing-Directions-of-the-Minister-for-Finance-2016/Standing-Directions-2016-publications>. Please note, new standing directions are published every year. When reviewing this guide please refer to the latest standing directions. [↑](#footnote-ref-2)
3. Available from: https://www.ato.gov.au/law/view/document?DocID=TXD/TD201613/NAT/ATO/00001&PiT=99991231235958 [↑](#footnote-ref-3)
4. Available from: http://www.ibac.vic.gov.au/publications-and-resources/article/guidelines-for-making-and-handling-protected-disclosures [↑](#footnote-ref-4)
5. Available from: <http://vpsc.vic.gov.au/resources/gifts-benefits-and-hospitality-resource-suite/> [↑](#footnote-ref-5)
6. Available from: https://www.ato.gov.au/law/view/document?DocID=TXD/TD201613/NAT/ATO/00001&PiT=99991231235958 [↑](#footnote-ref-6)