

# FERGUSON PARK PRESCHOOL

## EXPENSE REIMBURSEMENT POLICY

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### PURPOSE

This policy sets out the process for Educators and Committee of Management members at Ferguson Park Pre-School to seek reimbursement of reasonable out of pocket expenses incurred in the course of their authorised duties. This policy outlines the duties, roles and responsibilities of the Committee of Management and Educators of Ferguson Park Pre-school in regard to expense reimbursement.

### POLICY STATEMENT

#### 1. VALUES

Ferguson Park Pre-school is committed to:

- good governance and management of the organisation
- providing responsible and effective staffing and management practices
- complying with relevant industrial agreements and current legislation in relation to the employment of staff, including the *Equal Opportunity Act 2010*, *Fair Work Act 2009* and the *Worker Screening Act 2020*
- ensuring educators and committee of management members are reimbursed for reasonable expenses occurred during the course of their duties

#### 2. SCOPE

This policy applies to the approved provider, persons with management or control, nominated supervisor, persons in day-to-day charge, early childhood teachers, educators, staff, students on placement, volunteers and parents/guardians at Ferguson Park Pre-school.

#### 3. BACKGROUND

##### **Educators**

In all settings, the approved provider, nominated supervisor and educational leader are responsible for ensuring that programs for all children are based on an approved learning framework and delivered in accordance with that framework. A quality educational program views children as capable and competent learners who have agency and learn best through a play-based program. The learning frameworks also acknowledge the importance of intentionally including opportunities for children to progress towards the learning outcomes. With support from the approved provider and nominated supervisor, the educational leader collaborates with educators in designing an educational program that enables educators to work with children and families to achieve optimal learning and developmental outcomes for children.

For educators to provide an educational program in line with the National Quality Standard, reasonable expenses occur during the course of their duties to deliver the service. An educator may be eligible for reimbursement of reasonable out of pocket expenses actually and necessarily incurred in the course of their duties.

##### **Committee of Management**

Members of the Committee of Management are responsible for setting the directions for the service and ensuring that its goals and objectives are met in line with its constitution, and all legal and regulatory requirements governing the operation of the business are met. During the course of their duties, committee of management members may be eligible for reimbursement of reasonable out of pocket expenses. These may include and are not limited to:

- Property management and improvements
- Expenses incurred during fundraising activities

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## Legislation and standards

Relevant legislation and standards include but are not limited to:

- *Education and Care Services National Law Act 2010*
- *Education and Care Services National Regulations 2011*
- *National Quality Standard, Quality Area 1: Educational program and practice*
  - Standard 1.1: The educational program enhances each child's learning and development
  - Standard 1.2: Educators facilitate and extend each child's learning and development
- *National Quality Standard, Quality Area 7: Governance and Leadership*

The most current amendments to listed legislation can be found at:

- Victorian Legislation – Victorian Law Today: <http://www.legislation.vic.gov.au/>
- Commonwealth Legislation – ComLaw: <http://www.comlaw.gov.au/>

## 4. PROCESS FOR EXPENSE REIMBURSEMENT

All claims for the reimbursement of expenses will be assessed considering factors including:

1. that expense was actually and necessarily incurred; and
2. that the expense was incurred during the course of authorised duty.

Educators should, where reasonably practicable, discuss expenses over \$300 with the Approved Provider likely to be incurred during the course of authorised duty prior to incurring the expense. Committee of Management members must seek prior approval from the Executive Committee prior to incurring the expense.

To claim reimbursement, an educator or committee of management member must submit an expense reimbursement form, preferably in digital form, (See attachment 1.), and official receipts substantiating allowable expenses incurred. Where possible, the educator or committee of management member is encouraged to purchase and retain evidence of expenditure using paperless methods. This includes Click and Collect or emailed invoices & receipts. If obtaining digital evidence is not possible, it is suggested that an official receipt is scanned, and a digital file is retained as soon as practicable.

Where the Approved Provider is satisfied it is not reasonably practicable to obtain a receipt, or in the case of a lost receipt, other satisfactory evidence of expenditure may be accepted with approval for educators only (See attachment 2.) Under no circumstances will a reimbursement be made to committee of management members without a receipt. Official receipts or other satisfactory evidence of expenditure must be provided no later than 12 months since the purchase.

The Approved Provider will reimburse the educator or committee of management member money owing under this policy in a manner to be agreed upon as soon as practicable but not later than 14 days after the submission of a claim.

## 5. DEFINITIONS

The terms defined in this section relate specifically to this policy. For commonly used terms e.g. Approved Provider, Regulatory Authority, National Law, National Regulations etc. refer to the *General Definitions* section of this manual.

**Approved learning framework:** A document that outlines practices that educators and co-ordinators must use to support and promote children's learning. The *Early Years Learning Framework (Belonging, Being & Becoming)* and the *Victorian Early Years Learning and Development Framework* are approved learning frameworks for use in Victoria.

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**Educators:** Early childhood educators are defined in the Early Years Learning Framework for Australia as all 'early childhood practitioners who work directly with children in early childhood settings'. This includes certificate-qualified, diploma-qualified and degree-qualified teachers or educators working across all forms of all early childhood settings.

**Expenses:** This is the cost incurred or required for an educator or committee of management member, in the course of their duties, to deliver or improve the service provided with accordance to the approved learning framework.

**Play-based program:** A context for learning through which children organise and make sense of their social world as they engage actively with people, objects and representations.

## 6. SOURCES AND RELATED POLICIES

### Sources

- *Belonging, Being & Becoming – The Early Years Learning Framework for Australia:* <http://education.gov.au/early-years-learning-framework>
- ELAA's *Employee Management and Development Kit*: developed to support early learning services in the ongoing management and development of their employees at: <https://elaa.org.au/resources/free-resources/employee-management-development-kit/>
- *ELAA's Early Childhood Management Manual* contains additional information and attachments relating to staffing. Available from: [www.elaa.org.au](http://www.elaa.org.au)
- *Guide to the Education and Care Services National Law and the Education and Care Services National Regulations 2011*, ACECQA: [www.acecqa.gov.au](http://www.acecqa.gov.au)
- *Guide to the National Quality Standard*, ACECQA: [www.acecqa.gov.au](http://www.acecqa.gov.au)

## PROCEDURES

**The Approved Provider and persons with management or control are responsible for:**

- complying with the service's *Code of Conduct Policy* at all times
- complying with relevant industrial agreement and current legislation relating to the employment of staff, including the *Equal Opportunity Act 2010*, *Fair Work Act 2009*, *Occupational Health and Safety Act 2004* and the *Worker Screening Act 2020*
- developing and evaluating the educational program in collaboration with the Nominated Supervisor, educators, children and families
- ensuring that the nominated supervisor, educators and all staff comply with the *Code of Conduct Policy* at all times
- ensuring that the educational program is stimulating and engaging, enhances children's learning and development, and is based on an approved learning framework (refer to Definitions)
- ensuring the developmental needs, interests and experiences, and the individual differences of each child are accommodated in the educational program
- ensuring that the physical environment meets the requirements for indoor and outdoor spaces
- ensuring that official receipts are kept in order to receive reimbursement for expenses as a committee member
- ensuring that approved reimbursements are made as soon as practicable.

**The nominated supervisor and persons in day to day charge are responsible for:**

- complying with the service's *Code of Conduct Policy* at all times
- ensuring that the educational program is stimulating and engaging, enhances children's learning and development, and is based on an approved learning framework (refer to Definitions)

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- developing and evaluating the educational program in collaboration with the Approved Provider, educators, children and families
- submitting an expense reimbursement form when a reasonable out of pocket expense has occurred.

## **Educators and other staff are responsible for:**

- complying with the service's Code of Conduct Policy
- developing and evaluating the educational program in collaboration with the Approved Provider, Nominated Supervisor, children and families
- submitting an expense reimbursement form when a reasonable out of pocket expense has occurred.

## **Parents/guardians are responsible for:**

- providing input to the development of the educational program in collaboration with the Approved Provider, Nominated Supervisor, educators and children.

## **EVALUATION**

In order to assess whether the values and purposes of the policy have been achieved, the Approved Provider will:

- regularly seek feedback from everyone affected by the policy regarding its effectiveness
- monitor the implementation, compliance, complaints and incidents in relation to this policy
- keep the policy up to date with current legislation, research, policy and best practice
- revise the policy and procedures as part of the service's policy review cycle, or as required
- notify parents/guardians at least 14 days before making any changes to this policy or its procedures.

## **ATTACHMENTS**

**Attachment 1:** Expense Reimbursement Form

**Attachment 2:** Out of Pocket Expenses – Lost Receipt Declaration Form (Educators Only)

## **AUTHORISATION**

This policy was adopted by the Approved Provider of Ferguson Park Pre-School on 05/04/2022.

**REVIEW DATE: 05/04/2023**

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## ATTACHMENT 1: Staff Reimbursement Form



### PURCHASES REIMBURSEMENT FORM

When purchasing items on behalf of Ferguson Park Preschool, you must complete this form and attach receipts in order to be reimbursed.

| Date of Purchase | Supplier Name | Amount | GST Component | Description | Budget Line |
|------------------|---------------|--------|---------------|-------------|-------------|
|                  |               |        |               |             |             |
|                  |               |        |               |             |             |
|                  |               |        |               |             |             |
|                  |               |        |               |             |             |
|                  |               |        |               |             |             |
|                  |               |        |               |             |             |
|                  |               |        |               |             |             |
|                  |               |        |               |             |             |
|                  |               |        |               |             |             |
|                  |               |        |               |             |             |
| Totals:          |               |        |               |             |             |

Reimbursement to \_\_\_\_\_

Date\_\_\_\_\_

Cheque to be made out to \_\_\_\_\_

OR

Paid into account: BSB \_\_\_\_\_

Account No. \_\_\_\_\_

Account Name \_\_\_\_\_

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## ATTACHMENT 2: Out of Pocket Expenses – Lost Receipt Declaration Form

### OUT OF POCKET EXPENSES - LOST RECEIPT DECLARATION FORM

#### PURPOSE OF FORM

Where possible, all receipts should be provided to substantiate out-of-pocket spend. In exceptional circumstances, such as where the original tax invoice/receipt has been lost or is unobtainable, this form is to be used. Approval is required by an Executive member of the Committee of Management irrespective of the value being claimed.

Please complete this form and attach supporting bank statements from the relevant period, blacking out all non-relevant information if preferred. Note: GST credits cannot be claimed when using this form.

#### DETAILS OF INVOICES/RECEIPTS

| Date  | Supplier | Description of expense | Amount |
|-------|----------|------------------------|--------|
|       |          |                        |        |
|       |          |                        |        |
|       |          |                        |        |
|       |          |                        |        |
|       |          |                        |        |
| Total |          |                        |        |

#### DECLARATION

- I declare that the above expenses were incurred by me for legitimate purposes relating to Ferguson Park Pre-School, do not include any private expenses and that the tax invoice/receipt has been lost or is unobtainable despite all reasonable efforts made to obtain or locate them.
- If the tax invoice/receipt is subsequently found, I further declare that I have not and will not use this to claim reimbursement from any other source, or to support any claim in the future.
- In the absence of a valid tax invoice, I acknowledge that GST is unable to be claimed by Ferguson Park Pre-School.
- I have attached bank statements to support this declaration.

Name: .....

Signature: .....

Date: .....

#### APPROVAL (Committee of Management Executive Members only)

I approve that sufficient substantiation has been provided to support this declaration, and acknowledge that the GST component cannot be claimed by Ferguson Park Pre-School.

Name: .....

Position: .....

Signature: .....

Date: .....