

REIMBURSEMENT OF EXPENSES

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Authority and Application

Clause 36 of the *Victorian Public Service Enterprise Agreement 2020* (the Agreement), applies to Victorian Public Service Departments and Agencies (Employers) and their Employees covered by the Agreement.

Overview

Clause 36 of the Agreement sets out the process for Employees to seek reimbursement of reasonable out of pocket expenses incurred in the course of their duties.

The Agreement provides a range of supplementary provisions relating to the reimbursement of expenses, including those specific provisions contained in the Appendices of the Agreement.

Relevant provision of the VPS Agreement

Clause 36. Reimbursement of Expenses

Further relevant provisions of the VPS Agreement

Clause 19.7 - Permanent relocation of the usual place of work requiring residential relocation

If the Employer considers that it is reasonable and necessary for an Employee to move residence as a result of relocation from one work location to another, and the relocation arises from promotion or transfer as a result of an advertised vacancy, or redeployment, the Employee will be entitled to reimbursement of reasonable expenses associated with the relocation

Clause 35.2(b) - First aid allowance

The Employer must reimburse any additional costs incurred by the Employee in obtaining and maintaining the first aid qualification.

Clause 35.5(d)(iii) - Stand-by/recall allowance

An Employee on stand-by will, if required to be recalled to work, be provided by the Employer with appropriate transport or be reimbursed travel expenses in accordance with clause 36 of this Agreement.

Clause 43 - Childcare

Where Employees are required by the Employer to work outside their ordinary hours of work and where less than 24 hours' notice of the requirement to perform such overtime work has been given by the Employer, the Employee will be reimbursed for reasonable childcare expenses incurred. Evidence of expenditure incurred by the Employee must be provided to the Employer as soon as possible after the working of such overtime.

Specific arrangements for employees under Appendices 1, 3, 4, 5, 6, 7, 8, 11, 12, 13, 14 &15

The table outlines other relevant provisions which contain specific reimbursement arrangements for eligible Employees of Appendix 1, 3, 4, 5, 6, 7, 8, 11, 12, 13, 14 and 15.

Employees should contact their Human Resources or People and Culture Unit to discuss specific reimbursement arrangements applying to these provisions.

Appendix	Department / Agency	Part	Clause	Topic
1	Department of Justice and Community Safety	Part 8 - Youth Justice	20	Overtime (Child and Dependent Care), Sleepover and Court Allowances
		Part 10 - Youth Justice Custodial Centres	28	Stand-by / Recall Allowance – Youth Justice Custodial Centres

Appendix	Department / Agency	Part	Clause	Topic
3	Environmental Protection Authority Victoria	Part 1 – Common Provisions	3.5(e)	Arrangements for Employees on stand-by
		Part 2 – After hours roles	7.2	Meal and Overtime Stays
			7.3	Overseas Travel
4	Department of Health and Human Services / Department of Families, Fairness and Housing/Department of Health	Part 1 – General	5	Overtime (Child and Dependent Care), Sleepover and Court Allowances
		Part 2 – Child Protection	9	Rural After Hours Stand-by
			14	Reimbursement of Damaged Clothing – Child Protection Practitioners
		Part 5 – Secure Welfare Programs	24	Provision of Protective Clothing – Secure Welfare Programs
		Part 6 – Housing Programs	28	Provision of Work Clothing – Housing Programs
		Part 8 – Senior Medical Advisors	34.2	Special Leave
5	Department of Jobs, Precincts and Regions	Part 1 – Stand-by Recall and Related Matters	12	Overseas and Interstate Travel
			13.3(i)	Overtime
6	Department of Environment, Land, Water and Planning	Part 2 - Overtime	28.2(i)	Paid Overtime
		Part 3 - Allowances	32	Overseas and Interstate Allowance
7	Department of Premier and Cabinet	Allowances and Expenses	7.2	Overtime meal expenses
			7.3	Expenses – Travel

Appendix	Department / Agency	Part	Clause	Topic
			7.4	Incidental Expenses
			7.5	Telephones
			7.6(f)	Uniforms
			8	Drivers Licence – Proof of Currency
8	Victoria Police	Part 1 - General	1	Allowances - Travel, meals and relocation expenses
11	Court Services Victoria	-	5.4 & 5.7	Circuit Court Allowance
12	Office of the Governor	-	2.5	Clothing Allowance – Aides to the Governor
			3.2 and 3.3	Allowance and Expenses – Transport Officers / Drivers
14	Game Management Authority	-	6	Overseas and Interstate Travel
15	Victorian Fisheries Authority	Part 1 Stand-by, Recall and Related matters	11	Overseas and Interstate Travel
		Part 3 – Fisheries Officers matters	16	Replacement of Damaged Clothing – Fisheries Officers

Supplementary Guidance Information

1. Claims for reimbursement of expenses – Guiding Principles

1.1. All claims for the reimbursement of expenses will be assessed considering factors that the expense was:

1.1.1. actually and necessarily incurred; and

1.1.2. incurred during the course of authorised duty.

1.2. Employees must, where reasonably practicable, discuss with employer expenses likely to be incurred during the course of authorised duty prior to incurring the expense.

1.3. Employers must have in place reasonable acceptable evidence requirements to assess the reasonableness of expenses claimed.

- 1.4. Employees should submit a claim for reimbursement as soon as reasonably practicable after the expense was incurred. Employers should ensure reimbursements are processed as soon as practicable ensuring payments are made not later than two pay periods after the Employee submits a claim consistent with clause 36.6 of the Agreement.
- 1.5. For general expenses associated with an overnight absence from home or the normal work location(s) reasonably incurred in the course of an Employee's authorised duty, clause 36.1(c) of the Agreement makes it clear that an expense will be considered reasonable where it does not exceed the maximum amounts prescribed by the ATO. ATO expense limits are contained in yearly Tax Determinations such as TD 2021/6 *Income Tax; what are reasonable travel and overtime meal allowance expense amounts for 2021-22 income year or the applicable tax determination for the relevant financial year*. In most cases these amounts should cover expenses reasonably incurred in the course of Employee's duty. Where an expense claimed exceeds the amount prescribed by the ATO, the Employer should make an assessment as to the reasonableness of the expense claim based on the specific circumstances.
- 1.6. Reimbursement of expenses incurred as a result of work-related travel is only available while the Employee continues to be required to be away from their usual place(s) of work. Reimbursement of expenses do not apply for permanent or long-term changes to work locations

2. Reimbursement of Accommodation and Meal Expenses

- 2.1. Employees are entitled to claim reasonable accommodation and meal expenses, where those expenses were incurred as a result of authorised duty involving an overnight absence from their home or part - day duties away from their normal work location, unless those expenses pertain to a permanent or long term change to work location(s).
- 2.2. Accommodation and meal expenses are considered reasonable where the rates do not exceed the relevant amounts set by the Australian Tax Office as adjusted from time to time. (clause 36.1(c) of the Agreement).
- 2.3. Where the relevant tax determination does not provide a specific meal allowance rate for part day absences, the rates for the relevant meal in relation to overnight stays will be used as the guide.
- 2.4. Where an overnight stay(s) is required, an Employee is entitled to claim reimbursement for dinner, lunch and/or breakfast if the expense is not:
 - 2.4.1. directly billed to the Employer;
 - 2.4.2. covered by a payment made in advance under paragraph 5.1 below;
 - 2.4.3. included in the cost of the accommodation; or
 - 2.4.4. covered by an overtime meal payment made to the Employee under clause 41.11 of the Agreement.
- 2.5. The following parameters should apply with respect to the Employer determining the reasonableness of meals expenses, unless otherwise agreed:

2.5.1. Overnight absences

Meal expenses incurred as a result of authorised duty involving an overnight absence from the normal work location(s) should be reimbursed in accordance with the following tables:

First day of an overnight absence				
		Breakfast	Lunch	Dinner
Commences travel at or before	0700	x	x	x
Commences travel at or before	1200		x	x
Commences travel at or before	1700			x

Intermediate day(s) of an overnight absence				
		Breakfast	Lunch	Dinner
Absent from usual place of work for the entire day		x	x	x

Last day of an overnight absence				
		Breakfast	Lunch	Dinner
Returns at or after	0930	x		
Returns at or after	1400	x	x	
Returns at or after	2000	x	x	X

2.5.2. Part day absences

Meal expenses incurred as a result of authorised duty involving a part day absence from the normal work location(s) will be reimbursed in accordance with the following table:

Part day absence*		
	Time	Entitlement
Absence from usual work location commences at or before	0700	Breakfast
Unable to return to work location before	0930	
Absence from usual work location commences at or before	1200	Lunch
Unable to return to work location before	1500	
Absence from usual work location commences at or before	1700	Dinner
Unable to return to work location before	2000	

* Note –This table provides guidance on what is considered reasonable expenses incurred for part-day absences in most circumstances however does not capture all shift scenarios that may apply. Where a particular shift pattern does not neatly fit into this pattern the Employer should consider, in the context of the particular shift scenario, whether a meal allowance should be payable for part-day absences using this table and guidance in paragraph 2 of this Policy as a guide.

- 2.6. Where an Employee is provided reasonable notice of the requirement to undertake part day duties away from the normal work location(s) and appropriate facilities are available at the alternative work location, it will not be considered reasonable for the Employee to claim reimbursement for meals.
- 2.7. The Employer may vary the meal break timeframes in the above table where the Employee satisfies all other criteria for a meal allowance.
- 2.8. To be eligible for reimbursement in accordance with the above tables, the Employee must:
 - 2.8.1. be on authorised duty involving an overnight absence or part day duties away from the normal work location(s)
 - 2.8.2. travel a reasonable distance away from their usual place or places of work
 - 2.8.3. incur an expense for that meal and
 - 2.8.4. the travel must not relate to the Employee attending their scheduled shift or ordinary hours of work at the usual place or places of work.

3. Incidental expenses

- 3.1. Employees will be reimbursed for incidental costs reasonably and necessarily incurred as a result of work-related travel. However, reimbursement of incidental costs is limited to incidentals that were non-discretionary in the course of the Employee's duties.

4. Authorisation

- 4.1. Prior to using their private vehicle, mobile or home phone in the course of their employment the Employee must obtain written approval from their Employer. Expense claims made for the use of these personal items during the course of Employment will not be approved where prior authorisation has not been obtained and/or where an itemised statement (see clause 36.3(c) of the Agreement) or in the case of use of a private motor vehicle, detailed trip information (see clause 36.4(c) of the Agreement) is not provided.
- 4.2. The rates payable in respect of the reimbursement of motor vehicle kilometre costs are the rates determined by the Australian Tax Office from time to time (clause 36.4 (d) of the Agreement).
- 4.3. An employee seeking approval to use their private vehicle may be requested to provide evidence to their employer that the vehicle has comprehensive insurance before authorisation is provided.

5. Payments in advance

- 5.1. An Employee may request from their Employer an advance payment of costs that are likely to be reasonably, actually, and necessarily incurred in the course of their duties.
- 5.2. If the Employee makes such a request, the Employer should have an appropriate procedure in place to assess the request and ensure any amount paid is reasonable.
- 5.3. If the Employee receives an advance payment, the Employee must provide the Employer with an account of all expenses incurred, receipts or other acceptable supporting evidence of expenses incurred, and the remaining balance of the advance. The Employee is required to provide this documentation and the remaining balance of the advance as soon as reasonably practicable after the expense(s) have been incurred.

6. First aid qualifications

- 6.1. Clause 35.2(b) of the Agreement requires that where an Employee, in addition to their normal duties, agrees to be appointed by the Employer to perform first aid duties, the Employer must reimburse the Employee any additional costs incurred by the Employee in obtaining and maintaining the first aid qualification (for example, where the costs of attending a first aid course are not directly billed to the Employer).
- 6.2. The Employer may require the Employee provide proof of qualification issued by St. John Ambulance Australia or an equivalent qualification and an official receipt showing actual costs incurred before reimbursement will be approved.

Making decisions under this policy

Under section 20(1) of the *Public Administration Act 2004*, the public service body head has all the rights, powers, authorities and duties of an employer, which will usually be delegated to staff within their Department or Agency. Employers should ensure that any actions under this policy are only taken by an Employee with the delegation to do so. Each Department and Agency should give effect to this policy in accordance with its own delegations.

Dispute resolution

An Employee who is directly affected by a decision made or action taken pursuant to clause 35 or 36 any of the provisions identified in this policy may apply for a review of actions under the Employer's review of actions policy or seek to resolve a dispute through the Resolution of Disputes procedure at clause 13 of the Agreement.

Further Information

Employees should refer to their Department or Agency's intranet for information on procedural requirements, systems and approval delegations.

For further information and advice please contact your local Human Resources or People and Culture Unit.

Related policies or documents

VPS Enterprise Agreement Common Policies

- Review of Action
- Usual Place or Places of Work

All policies in the VPS Enterprise Agreement common policies collection can be found at <https://www.vic.gov.au/common-policies-victorian-public-service-enterprise-agreement>

Authorised by Industrial Relations Victoria:

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