



# District 72 – New Zealand

## Expense Claim Policy for 2024-25

For travel claims, please refer to the **Travel Reimbursement Policy**.

### EXPENSE CLAIM REIMBURSEMENT

- **Who can submit?** - District or Field Officers in the first instance. For exceptions, please contact the District Finance Manager.
- **Budget** - District Officers must obtain **pre-approval** from the **District Director** to exceed budget. All Conference expenditure must be funded by Conference revenue. The PQD may apply for an operational float which must be preapproved by the District Director.  
**Failure to adhere to the budget may see you personally liable for the cost if you have not obtained preapproval.**
- **Third parties** - the District *prefers* to pay Area, Division and District Conference expenses such as **venue hire** and trophy engraving **directly** to the vendor instead of reimbursing the claimant. Payments to third parties still require an expense claim to be completed and supporting documentation included.
- **Authorization** – All expenditure for **Area Directors** should be forwarded to their Division Director for authorization in the first instance.  
All expenditure for **Division Directors** are sent to the District Director for authorization unless the claim is above \$450  
**All expenditure over \$450 including GST** must be **preapproved** by the District Director AND the claim signed by the District Director and one other Trio member.  
**All Conference expense claims** must be authorized by the **Conference Chair and PQD**  
Authorizers are required to check the expense claim complies with policy, is completed correctly, all supporting **documentation is included**, the **math is correct** and **sign** the form.  
**The numbers on the expense claim form must match the supporting documentation.** If you are unsure how to do this, please contact the District Finance Manager.  
The form should then be passed on to the District Finance Manager to arrange payment.
- **Legibility** – all documentation must be **legible**.  
Please ensure documentation can be **read clearly** when attached to your email. You might need to turn up the contrasts on your scanner to ensure all the documents scanned can be read.
- **Foreign currency** – claims for purchases in an alternate currency must include the credit card payment details unless paid with cash.

### GLOSSARY OF TERMS

**Trio** – District Director + Programme Quality Director + Club Growth Director

**District Officer** – Trio + Area Director, Division Director, Finance Manager, Administration Manager, District Parliamentarian, Public Relations Manager

**Field Officer** – District Trainers *appointed by the Programme Quality Director*, Technical Manager, Technical Support *appointed by the District Director*, District Webmaster; any other support role preapproved by the District Director on a case-by-case basis.

**Claimant** – person submitting expense claim form (not necessarily the receiver of the \$)

## SIGNATURES

Claimants must **sign** the claim.

Authorizers must **sign** the claim.

The “draw” function can be used, and digital signatures are acceptable.

## TAXABLE SUPPLY INFORMATION “TSI” / INVOICES

From the 1<sup>st</sup> April 2023 new GST invoicing rules came into effect.

Vendors do not have to supply “TSI” if the amount charged is **under \$200 including GST**.

For supplies over \$200, “TSI” from GST-registered entities must include the GST number of the seller.

For consistency, where the District will pay a **vendor directly**, please request “TSI” or invoices be **addressed to the District** (as the customer).

### Correct

**District 72 Toastmasters**

### Correct

**(use for supplies over \$1000)**

District 72 Toastmasters

c/- District Director

Glen Pearce

57 Bell Street

Tawa

Wellington 5028

### Incorrect

[Name e.g. Janet Jackson]

District 72 Toastmasters

### Incorrect

Toastmasters District 72

### Incorrect

Toastmasters NZ

### Pre-existing vendors

Please check and update the **customer details** to **District 72 Toastmasters** **before** the vendor issues an invoice or “TSI”

If it is not possible to update the customer details, please ask the vendor to create a **new customer** i.e., **District 72 Toastmasters**

### Delegating responsibility

If you **delegate** to your clubs/other toastmasters to arrange cost on behalf of the District, where the District pays a vendor **directly**, please ensure “TSI” or invoices are addressed to the District correctly or the claim may not be accepted.

## EXAMPLES

*Wainuiomata hosts the J4 Area Conference and wants the District to pay the room rental \$100. They submit a claim to the Finance Manager to pay the Hutt City Council directly and include an invoice made out to Wainuiomata Toastmasters. The claim is **not accepted** because:*

- 1. The invoice is not made out to the District*

*Wainuiomata hosts the J4 Area Conference and wants to be reimbursed for the room rental \$100. The Area Director submits a claim and includes the Hutt City Council invoice made out to Wainuiomata Toastmasters. The Division Director signs the claim and forwards all documentation to the Finance Manager to reimburse the club. The claim is **accepted** because:*

- 1. The third party to pay is the club*
- 2. The claim has been signed by the Division Director*

**Expenditure greater than \$450 including GST**

If you are going to incur expenditure **over \$450**, you **must** have express approval from the District Director **before you incur the expense**.

**Claims over \$450 in total** must be authorized by the District Director and one other Trio member, which will take longer to be processed.

There is **one payment run per month**, although the District Finance Manager may do more

All payments are made by direct credit.

If you want the District Finance Manager to pay a vendor directly, you must provide a bank account number with verification details from the vendor.

Please ensure your claim is completed correctly and **received by the Finance Manager** no later than the **10<sup>th</sup> of the month** to ensure reimbursement in the same month.

However, if waiting will cause you undue financial stress, please contact the District Finance Manager to make alternative arrangements.

**Important Notes for Expense Claims:**

- Minimum total claim is \$5.00
- All receipts must be included with the expense claim as proof of payment, OR, if payment is required to a third party, the "TSI" or invoice must be included with claim form
- When claiming air travel, ticket document showing arrival and departure locations and dates and times of travel, as well as cost, must be included with the expense claim
- Mileage related to your role is to be charged at **40 cents per km** based on AA Mileage. Round trip must exceed 40km, with the **first 40km not being claimable** (per round trip).  
The "from & to" and kms claimed are to be shown in the **details**.  
Please attach a copy of the AA, Wises or Google map/directions.
- The rules relating to Travel Expenses are in the Travel Reimbursement Policy on the website.

**Claims need to be with the District Finance Manager within 30 days** of expense for prompt reimbursement. Exceptions to this require **preapproval** by the **District Finance Manager**