



THE SOUTH AFRICAN NATIONAL ARCHERY ASSOCIATION

ANNEXURE VII – REIMBURSTMENT POLICY

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The Constitution is a redraft of the version published in November 2014, including the information and version published on the website rules.sanaa.org.za in November 2016

PREAMBLE

This preamble shall never be amended or destroyed in the history of this Association.

Within the framework of this Association shall be preserved forever the theory and belief that all humans are born equal irrespective of race, creed, colour or nationality and that it is the full intent of our God for all mankind to reside together in peace and unison with complete freedom and dignity for man.

It is the intent of this body to preserve and advance these principles by joining together the nations and continents of the world through the preservation by usage of mankind's most ancient weapon, the bow and arrows, in games designed to challenge individual skills while creating a better understanding.

Further, this body recognises the sovereignty of each nation to administer such programmes as it deems necessary and desirable for the benefit of archery within the nation and the world.

ANNEXURE (ix)
SANAA
REIMBURSTMENT POLICY

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Reimbursement Policy

Drafted in Accordance with the SASCOC & SRSA requirements and Act 12 of 2004 (2012) Prevention and Combating of Corruption Activities Act. Section 15(a) Offences in respect of corrupt activities relating to sporting events is covered in the Associations Code of Conduct.

Purpose

This policy identifies eligible expenditures and establishes the administrative procedures associated with reimbursement of approved South African National Archery Association (SANAA), business travel and out-of-pocket business expenses paid by officials.

Key Principles

SANAA will reimburse out-of-pocket, SANAA business travel and related expenses that are legitimate, reasonable and appropriate for the business activity undertaken, and that meet the terms and conditions imposed by the funding source used to pay for them. The claimant must have personally incurred the expense, i.e. the claimant does not request reimbursement on behalf of another individual.

The guiding principle is that the individual should neither gain nor lose personal funds as a result of travel assignments and in the general work of the association. Original receipts from suppliers must support all expense reimbursement claim items, except for per diem claims where applicable. Where original receipts are not available due to shared funding arrangements, then a copy of the reimbursement cheque, credit card payment or other proof of payment from the other funding source should accompany the request for reimbursement from SANAA.

The mode of travel considered reasonable is that which provides adequate standards of comfort, convenience, safety and efficiency, and is the most economical option under the circumstances.

All expense claims should be submitted for reimbursement on a timely basis, and it would be unreasonable to expect reimbursement after more than one year after the related expenses have been incurred.

Signatures (Hard copy or Electronic)

Depending on the payment method used, the authorization for the transaction would require either a hard copy signature(s) or an electronic signature(s).

Claimant signature:

- The completed claim form with claimant signature and declaration, can be submitted with receipts attached,
- A screen print can be printed for the claimant's signature with the declaration, and the receipts can be attached, or
- The claimant can sign and make the declaration (that they have read the SANAA regulations on reimbursements and confirm their compliance) on the envelope containing the receipts.
- Final Approval:
- Electronic signature is acceptable if the approver is on-line,
- If the final approver is not online, then some form of paper signature is required. In this case, a screen-print or paper form is recommended, with receipts attached.
- All approvals must bear the countersignature of a second member of the executive committee
- A member may not approve and reimburse him/her self.

Scope

This procedure applies to all officers and members of SANAA who require reimbursement for minor expenditure of up to R5,000 which is of an official business nature. This procedure does not override the Travel Policy and Travel Procedure below. Where inconsistencies arise between this procedure and the travel procedure the travel procedure will apply. Any expense incurred on behalf of SANAA over and above R5,000 requires Executive approval prior to incurring costs.

Definitions

These regulations apply to all members of SANAA and to all expenditures out of funds administered by SANAA. The regulations are based on the reimbursement of reasonable out-of-pocket expenses necessarily incurred on authorized SANAA business.

- *EFT* Electronic Funds Transfer (payment method). Funds are electronically transferred to the recipient's normal bank account and are generally cleared overnight.
- *FBT* Fringe Benefits Tax.
- *Minor Expenditure* Expenditure of an Official Nature other than prohibited expenditure which is within the R5,000 threshold.
- *Normal Bank Account* Default Bank Account on record with the SANAA treasurer.
- *Official Purposes*: Purposes in direct connection with or as a direct consequence of the functions and duties undertaken by officials or members of SANAA.

- *Per Diem* A daily allowance for overseas travel calculated as a 'reasonable amount' using the SARS tax ruling.
- *Prohibited Expenditure* Expenditure that is expressly not refundable under this procedure.
- *Members Associate* Family member or partner or spouse of an official or member or officer of SANAA.
- *SANAA Business* Activity of a SANAA official on business, educational or professional nature sanctioned by SANAA.
- *SANAA Funds* All funds controlled by SANAA, including grant money, SRSA grants, Lottery Board project money, tournament and sales earnings, grant monies, earnings from funders, membership fees, donations and in-kind contributions.
- *Travel Diary*: The record of travel expenditure & travel activity logged to meet the requirements of SARS
- *Traveller*: A SANAA member or member of the executive committee travelling either domestically or internationally on SANAA business.

Reimbursement for Minor Expenditure

For the supply of goods or services up to the value of R5,000 the official or member may seek reimbursement where the purchase or service was required in undertaking official SANAA business.

Claims for reimbursement of minor expenditure will only be considered where the expenditure:

- does not exceed the minor expenditure threshold;
- is not an item specifically prohibited by this procedure (see notes below);
- is approved by a member of the Executive or Finance Committee;
- could not have been purchased using any other method (e.g. purchasing card or purchase order); eg. Car Parking.
- is not covered by some other entitlement such as a travel advance or per diem etc. It is the responsibility of the claimant to ensure that the claim has not been duplicated.

Prohibited Expenditure

The following items of expenditure will not be reimbursed under this procedure:

- items of more than R5,000 in value;
- any item not purchased for official purposes or items of a personal nature;
- gifts to a member or member's associate;
- any item likely to attract FBT such as entertainment, provision of non travel food or drink, alcohol purchases etc.
- flowers provided or sent to members or their associates.
- expenses which are the domain of the province or club.
- Where the benefit to SANAA is less than the expenditure incurred.

The treasurer or authorizing official must verify that expenses meet the following criteria:

- The primary purpose of the trip was for SANAA business..

- The travel expense was incurred while conducting SANAA business and within the allocated budget for the activity.
- The information contained in supporting documentation is accurate and in accordance with the travel policy and these procedures.
- The expenditure is charged to the proper account(s).
- Consistent reimbursement procedures are followed in accordance with Financial Operations requirements.
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Reimbursement may not be approved in the following circumstances:

- Where the reason for reimbursement is not specifically SANAA business.
- Where other approved purchase methods are reasonably available.
- Private/non business related expenditure e.g. entertainment, packaged alcohol etc.
- Where the cost linked to the event is of a provincial or club matter

Summary of Non-reimbursable items:

- Passport costs,
- Parking, speeding and other traffic fines under any circumstances,
- Partner travel expenses on domestic or international trips, unless a specific business purpose is served. When accompanied by a partner the eligible expense is the most economical rate charged by the establishment for a single occupant,
- Personal travel insurance,
- Service charges (including annual fees) on personal credit cards and late payment charges (e.g. interest) on personal credit cards,
- Difference between the lowest price economy fares and business / executive class fares, unless specifically approved in accordance with this policy,
- Personal entertainment expenses including (but not limited to) movies, hotel exercise facilities, sporting events, magazines, books, sightseeing trips, etc.,
- Travel stopovers, except those necessary for SANAA business or are unavoidable,
- Meal per diems where meals have been included in another reimbursable item (e.g. conference fees, transportation, accommodation),
- Meal per diems where the expense is funded by an agency or ministry of the Government of South Africa
- SANAA will not reimburse members for airfare if the flight was booked using personal airline rewards,
- Items lost or stolen in transit.
- Non-reimbursable Items, unless necessary for authorized travel:
- Traveller medical insurance. Certain granting agencies specifically disallow traveller medical insurance.
- Excess baggage charges

For these travel expenses to be eligible for reimbursement, justification must be provided with the expense reimbursement request as to why these costs were necessary for the trip.

SANAA will not ordinarily reimburse expenses for spouses or travel companions, child/dependent care, mini-bar, movie charges, fines, interest and late charges, passports, cost for failure to cancel reservations, kennel or other pet care costs, laundry, valet, and personal care products. Medical bills

and prescriptions are allowed only for immunization costs incurred for foreign business travel, as required by The Department of Health. Valet charges for parking or carrying bags are only acceptable in cases where the location of the parking or time of day creates a personal safety concern, or where a personal disability needs to be accommodated.

Payments to individuals for services rendered for business purposes (e.g., consulting, translation, secretarial services, etc.) will not be reimbursed under this policy.

All reimbursements of expenses are subject to review and may be adjusted following a subsequent audit.

Procedure for Claiming Reimbursement of Minor Expenses

Claims for reimbursement may be made using the Minor Expenses Claim Form provided the form has been completed in full and meets all of the requirements of this procedure. Incomplete or non-compliant claims will be returned for completion.

The following requirements should be addressed when completing the claim for reimbursement:

1. Attach the original Invoice receipt from the supplier with a detailed description of the goods/services purchased. Where a receipt has not been issued or the description on the receipt is not clear a declaration is required (see notes below).
2. Completed forms must be signed by the member and authorised by another member of the executive committee.
3. Meals and accommodation expenses should comply with the Travel Policy and Travel Procedure.
4. Completed forms are to be sent to the SANAA Treasurer for external audit..

When expense claim amounts are not properly supported by receipt, SANAA will deduct the amount in question when paying the claim so that payment of the remaining expenses is not delayed. If receipts are not available members must notify the treasurer and if satisfied that the expense claim is legitimate, that approver may approve the claim. Written documentation of this notification and approval of the expense related to the missing receipts must be provided before the claim will be paid. Following submission of an e-claim, claimants can follow claims through the approval and payment processes and view any adjustments made. Subject to materiality, claimants may be informed of a discrepancy and, after the matter is resolved, the expense item can be re-claimed.

Payment of Minor Expense Claims

When processing is completed the claim will be paid via EFT into member's normal bank account on the next available payment run.

Completion of Statutory Declaration for Missing Receipt / Invoice

Where a receipt/tax invoice is lost or unobtainable a statutory declaration detailing the goods/services provided, amount and reason for no receipt/tax invoice can be used to support claims for reimbursement.

Payment Method

The only acceptable methods are with SANAA Executive approval via EFT. Members wishing to claim reimbursement for air travel will be refused where the above methods of payment are not reasonably available.

Cash Advances

Appropriately approved advances for anticipated expenses claims should be lodged with the Executive at least ten business days before the advance is required. Advances will be made as direct deposits into the members normal bank account.

Telephone Usage

Members will be reimbursed for SANAA business phone calls:

- That are reasonable and necessary for conducting business and where there is evidence of the cost incurred, and
- When the hotel bill with the itemised calls is attached to any travel reimbursement claim.

Meals

Where a member is required to travel on SANAA business, per diem meal allowances may be allowed. Amounts less than or equal to the meal allowances may be claimed without submission of receipts. Meal allowances are considered to be inclusive of gratuities. Claims for meals on a receipt basis, where the cost of the meals exceeds the meal allowances, may be made in exceptional circumstances where:

- a. The member is not in close proximity to an eating establishment that can provide a reasonable meal at a cost comparable to the meal allowance.
- b. SANAA business would be disrupted by moving to an eating establishment that provides meals at a cost comparable to the meal allowance.

Claims for receipted meals that exceed the meal per diems should be reasonable.

Alcohol expenses are not normally reimbursed as a travel expense. Any reimbursement request that includes alcohol must be approved by an Executive Officer.

Where meals are claimed on a receipted basis and gratuities are not included, reimbursement of up to 115% of the total can be claimed to allow for a reasonable gratuity.

Meals can be claimed on a per diem or receipted basis.

Per diem meal allowances may be claimed by individual members for themselves only.

Reimbursement for meals for other than the claimant will ordinarily not be allowed unless the expense is approved as business entertainment under this policy.

Per diem allowances cannot be claimed for meals included in registration fees for national championships, seminars and conferences, or for meals paid for separately upon registration and claimed for reimbursement.

For round trips of ten (10) hours or less, only the lunch allowance will normally be paid.

Incidentals

An incidental expense allowance can be claimed for personal expenses for each full day (24 hours) on travel status, with no requirement for receipts. This incidental expense allowance is intended to cover local business telephone calls, one personal telephone call, laundry, dry cleaning, and other incidental business-related expenses incurred.

Hospitality - General

Reasonable costs of meals or hospitality, when providing for a specific business purpose, are reimbursable. Such hospitality might include social, athletic, and cultural events. There must be clear documentation as to the business purpose of the hospitality (e.g. taking out a visiting federation or association for a meal, or interviewing a potential high-performance member), noting the names of the individuals, or the group, involved.

Other Purchases

Reimbursement of Internet purchases of goods or services are allowed only for travel and professional development purposes and must be supported by printed or hardcopy versions of the invoice and proof of payment.

All purchases exceeding R1,000 (except hotels, airfares and conference registrations) must be approved by a member of the executive prior to purchase.

Taxation and Records of Expenditure.

A Travel Diary must be completed to substantiate claims for taxation purposes for any work related travel that exceeds six nights or more.

Allowable Accommodation, Meal and Incidental Rates.

A Per Diem Allowance is a travel allowance that is paid in a lump sum to a member prior to their departure on an overseas SANAA business trip. Members who are required to travel overseas on official SANAA business are entitled to claim the appropriate allowance to cover meal and incidental expenses as defined on the SARS working note.

Overseas Accommodation – SANAA’s standard for overseas accommodation is that rate which, in the opinion of the executive is “reasonable” i.e. appropriate and necessary to conduct business and ensure safety. Accommodation for business trips must be pre-booked where possible.

Domestic Accommodation – SANAA’s standard for accommodation within South Africa is that rate which, in the opinion of the executive is “reasonable” i.e. moderately priced hotels or motels of good quality

Meals and Incidentals - The appropriate SARS guidelines should be used as a guide.

The following items are considered as additional to ‘meals and incidentals’ and require appropriate substantiation:

- Official entertainment costs.
- Charges for official phone and facsimile calls.
- Costs of taxis.
- Airport taxes.
- Visas, etc.

Use of Members Privately Owned Vehicle Policy

The Use of members Privately Owned Vehicles Policy applies to the members who have received prior approval for the use of their private motor.

“Where the distance traveled for business purposes does not exceed 8 000 kilometres per annum, no tax is payable on an allowance paid by an employer to an employee up to the rate of 316 cents per kilometre, regardless of the value of the vehicle. This alternative is not available if other compensation in the form of an allowance or reimbursement is received from the employer in respect of the vehicle. “ - (SARS Guidelines 2012-2013)

The current SANAA rate per km is R3.00 (2014) and is reviewed from time to time. Members are responsible for the fringe benefit tax on their vehicles and absolve SANAA of any liability in this regard.

No single travel cost claim may exceed the cost of an economy cost air-ticket for the equivalent distance; or the total cost of a car hire.

Vehicle Rental

The executive must approve the hire of vehicles for SANAA business in advance. Travellers are required to hire standard small to medium base model vehicles. Vehicle rentals may be authorized only where this method of transportation is economical and practical. Vehicle rentals are to be limited to a compact, mid-sized or full-size vehicle or mini van, depending on need.

Taxis and Public Transport

The executive may give prior approval for the use of taxis to and from places of business in connection with approved SANAA business. Members are encouraged to use public transportation whenever feasible.

Responsibilities

The Treasurer is responsible for the maintenance of this procedure.

Policy Base

Travel expenses paid for by SANAA are for official business purposes only. The association will pay for only official SANAA business travel. Provincial and club events and the travel to such events are precluded.
All Travel Is Subject To An Appropriate Level Of Approval

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- Any person who is travelling on official SANAA business must have prior approval from executive committee SANAA Business/Travel must signed by at least one other member of the executive committee.
 - In addition to executive approval, members intending to travel overseas are required to obtain written approval prior to such travel. This approval is required from the executive committee
 - The executive member approving travel and travel related expenses are responsible for ensuring all policies and procedures have been adhered to before approving travel and associated expense claims.
 - For travel within the province for normal SANAA business activities, prior approval is not.

Payment of Approved Travel Expenses

Travel expenses will be paid in accordance with approved payment schedules.

The SARS Daily Allowance Rates schedule will be used as a guide for maximum entitlement for accommodation, meals and incidentals and will also apply when granting a Per Diem.

Use Of An Approved Travel Manager

- SANAA may appoint one or more travel agents contracted to act as a travel manager for the Associations air travel requirements.
- It is mandatory to book all air travel through the SANAA Approved Travel Managers for all air travel.
- The class of travel will be Economy.

Appropriate Records Are Maintained In Accordance With SARS Requirements

- Travel diaries must be completed by travellers for all travel that requires the member to be absent from their normal place of residence for 6 or more nights (both domestic and International) or otherwise as required by SARS. Where SARS requirements for travel diaries differ from this policy the SARS requirement will apply in all instances.

Exceptions

Any exceptions to this policy must have written approval of all the members of the executive.

Forms/Record Keeping

Form	Responsibility	Minimum retention period
Statutory Declaration (lost receipts)	The Treasurer	5 Years
Minor Expenses Claim Form	The Treasurer	5 Years

In the event that it is the Treasurer making the expense claim, the duties become the responsibilities of The Secretary.

Implementation

The Minor Expense Reimbursements procedure is to be implemented with effect of the SANAA 2012 Financial year.

Mileage Claim form

The following form, as recommended by the Associations auditors (2012) must be used when mileage is claimed, attached to the Minor Expense Claim form and shown on the Minor Expense Claim form as a line item. When travel costs are incurred and reimbursement requested, this form must be completed clearly showing where the travel was incurred and the reason for travel and attached to the Minor Expense Claim form