# LEAVE PROVISIONS

## POLICY NUMBER: NDIS FIN 13

### INTENT

To ensure that Real Living Options Association Inc. makes provision for all employee entitlements guided by the Australian Accounting Standards Board (AASB 137) guidelines.

### DEFINITION

*To make a **provision** is the act of setting aside funds to enable the organisation to meet is commitments to employees.*

### POLICY STATEMENTS

- Real Living Options Association Inc. will ensure that all leave entitlements are available for use by eligible employees.
- Funding is budgeted on an annual basis and staff entitlements will be set aside at the end of each month.
- In line with the National Employment Standards, Real Living Options Association Inc. will provide the following employee entitlements:
    - Annual Leave.
    - Long Service Leave including QLeave.

### PROCEDURES

- All employee leave entitlements shall be recorded monthly.
- Payroll software will be set up to include leave.
- All annual leave and long service leave must be approved by the General Manager or Support Manager prior to the leave being taken and recorded as a deduction from the entitlement.
- Provisions for leave shall be reviewed on an annual basis at audit time to ensure that leave is not accumulating in a manner that is detrimental to the Service.

## DELEGATIONS

### Management Committee

- Approve General Manager's leave.
- Review all leave entitlements.
- Ensure that leave is taken appropriately and in a timely manner.

### General Manager

- Ensure that all leave taken has been recorded on a Leave Application form.
- Approve Support Manager's leave requests.
- Review all leave entitlements and raise any concerns with the committee.

### Finance Officer

- Ensure that Payroll software includes leave in its setup.
- Ensure that all leave entitlements are accurately recorded in the Commitments Register.
- Ensure that all leave taken is properly deducted from entitlements.
- Ensure that all leave taken is recorded in the employee's personnel file.
- Ensure that provisions for leave are ready for audit review.
- Monthly reconciliation of Employee Entitlement Provision with Commitments Register.

## RELATED DOCUMENTATION

Personnel files.
Commitments Register.
Leave Application Form.
Accounting software records.
Policy NDIS STAFF 12 Leave.

## REFERENCES

National Employment Standards.
Social, Community, Home Care and Disability Services Industry Award 2010.
Fair Work Act 2009 (Cth).
National Disability Insurance Act 2013.
QLeave (Portable Long Service Leave).

AASB 137 – Provisions, Contingent Liabilities and Contingent Assets.

**AMENDMENTS/REVIEWS**

Amended 25/03/2012.

Amended 09/08/2012.

Amended 27/08/2015.

Amended 30/04/2020.

Amended 07/09/2023.

Amended 14/05/2026.