



## Reimbursement of Expenses

### Australian Education Union ACT Branch Policy

Policy Number	POL063	Version	1.0
Last Reviewed	14/03/2018	Next Review	14/03/2020

#### **INTRODUCTION**

While undertaking the work of the Union, employees, members or affiliates of the Union may be required to pay for expenses with their own money and so require reimbursement.

#### **PURPOSE**

The purpose of this policy is to identify when and how reimbursements will be made.

#### **POLICY**

The Union will reimburse expenses incurred by employees, members or affiliates on behalf of the Union or in the course of Union business, so long as such expenses are reasonable and authorised.

The requirement for reimbursement should only occur when purchasing through the AEU ACT Branch office is impractical. Persons incurring authorised expenditure for reimbursement must provide evidence of the expenditure and make a claim for reimbursement in accordance with the procedures identified in this policy.

Reimbursement of reasonable but unauthorised expenses may be made on an ex gratia basis at the discretion of the Branch Secretary (or if it is for the Branch Secretary, then by the Branch Executive) in exceptional circumstances only.

#### **RESPONSIBILITIES**

It is the responsibility of the Branch Secretary to ensure that employees, members and affiliates are aware of this policy and that any breaches are dealt with appropriately.

It is the responsibility of the Business Manager (or another authorised banking signatory if the Business Manager is the claimant) to review and authorise claims in accordance with this policy.

It is the responsibility of all claimants to ensure that their claim for reimbursement conforms to this policy.

#### **PROCEDURES**

##### **1) Prohibited Reimbursements**

The Union will not make reimbursements for:

- Unauthorised expenses, other than in exceptional circumstances.
- Expenses claimed by an employee as a tax deduction.
- Expenses normally recoverable from a third party.
- Expenses that are not incurred for business purposes.
- Annual fees or interest on personal credit cards.
- Parking, traffic, or other fines and penalties.
- Items of a personal nature charged to a hotel account.



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#### 2) Authorisation of Expenditure

Authorisation for expenditure will be provided in accordance with the Union policy POL060 *Financial Delegations*.

#### 3) Claim for Reimbursement Form

The *Claim for Reimbursement* form is used to claim a reimbursement made via a bank transfer to a nominated bank account. A claimant may include claims for multiple items on one form. The claimant must complete the form, attach the appropriate evidence and nominate the bank account for payment. The completed form must be provided to the Business Manager for coding and authorisation. Payment of approved forms is included in the Union's invoicing processes. Receipt of the reimbursement by the claimant may take up to two weeks depending on the timing of the submission. Payments outside of the normal process will not normally occur, but may be approved in extraordinary circumstances at the discretion of the Business Manager.

#### 4) Reimbursement Process - \$50 or Less

Reimbursement claims for amounts up to \$50 can be processed via petty cash or through the *Claim for Reimbursement* form.

#### 5) Reimbursement Process - Over \$50

Reimbursement claims for amounts for over \$50 can be processed through the *Claim for Reimbursement* form.

#### 6) Advance Payments

Where an employee, member or guest of the Union is aware of the requirement to make a payment that would be eligible for reimbursement, an advanced payment may be made through petty cash.

#### RESOURCES

Operational activities related to this policy are to be delivered within budgeted office resources.