



Reimbursement Guidelines

Background

For reasons of clarity and fairness it is important to establish appropriate guidance of reimbursement of costs of people executing activities on behalf of or at the invitation of the AAATE. In the past such reimbursements have been based on an historical understanding of arrangements for paying board members costs for attending face to face board meetings, and exceptionally the costs of other people or organisations that have done something for the Association at the invitation of the board. With increased external project involvement and internal funded initiatives going forward clear procedures and expectations are needed. The following guidelines establish a clearer position regarding the administration and financial operation of reimbursements made by the Association in the future.

Reimbursement process

In all cases claims for reimbursement will be submitted on the current Association reimbursement claims form (an Excel file for this purpose is available on the AAATE website, it has an embedded form) to the Secretariat with evidence of costs (e.g. original invoices and/or receipts of payment). Claims will usually be sent electronically and posted by hard copy. Hard copy submission is the barest essential and slowest route for reimbursement. The secretariat will after preliminary checks submit this for approval to the Treasurer – usually electronically (i.e. by email). According to the above schema the treasurer will ensure that the appropriate route to approval or denial is followed. The Treasurer will notify the Secretariat of the result of the approval process. If payment is approved the Secretariat will action the payment to the claimant.

Payments to non-euro accounts will be paid such that all bank costs are covered by the Association – unless otherwise specifically agreed or contracted with the claimant.

If a payment has a query or is turned down, in part or in full, communications with the claimant will be handled by the Secretariat with assistance from the Treasurer as required. If warranted unresolved specific cases will be discussed by the board. In such cases the board's decision is final.

In exceptional circumstances where the Treasurer is not available any two board members can take on the Treasurer role regarding other peoples' reimbursement claims – ensuring the whole board is aware that this has occurred.

Circumstances for which reimbursements may be sought

Circumstance of claim	Specific comments
AAATE board meetings	Where board members cannot obtain the expenses from their own employer or other source they may claim from the Association for any reasonable expenses not met.
Planning meetings with AAATE conference and workshop organisers	Designated board members, or exceptionally nominated substitute AAATE members, can claim expenses for face to face meetings to ensure the quality of the venue and events. Board approval is a pre-requisite.
Members pre-approved activities	Where members of the association have conducted an activity approved by the board where they incurred expenses on behalf of the Association. This would include activities of Special Interest Groups and Thematic Knowledge Clusters within agreed budgets.
Strategic visits	Visiting strategic external events (such as conferences of organisations within the Tokushima agreement, partnership meetings or negotiations) or organisations by a representative of the board members. Board approval is a pre-requisite.
Sub-contracted worker expenses	This does not include fees for or in equivalence to a salary payment. Rather its expenses when carrying out contracted work that is not already covered within payment for that contract. Limited to agreed likely expenses.
Invited speaker or delegate costs	Can include any or all of, travel, accommodation, subsistence and event registration costs. Other costs may be considered as per board expenses. Board approval is a pre-requisite.

Eligible costs

Claim for	Specific comments
Travel	Plane, ferry, train, tram or taxi charges. Only economy tickets are refundable except where claimant can prove they had no other choice or it was cheaper. High taxi charges may be challenged – especially where significantly cheaper and convenient public transport is known to have been available.
Accommodation	Charges in excess of 140 euros a night will need to be justified, wherever reasonable, hotels should be used that are under 100 euros a night. Staying with friends is allowed with a flat award of 25 euros a night payable.
Subsistence	Expected to be appropriate to duration and location. High costs would normally be challenged if not accompanied with adequate reason.
Event registration costs	Not above 2,000 euros.
Other travel/event associated costs	Either pre-approved, by the Treasurer and President (under 2,000 Euros) or approved retrospectively by a majority of the board.
Costs for services rendered	Either pre-approved, by the Treasurer and President (under 2,000 Euros) or approved retrospectively by a majority of the board
Materials or products	Only upon approval of the majority of the board when the materials or products are for the association and its members to use or benefit from

Exchange rates for non-Euro currencies

For the purpose of reimbursing expenses not originally charged in Euros, the Association will use the contemporary exchange rate from the online European Commission's exchange rate calculator service currently at <https://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html> to determine payments. Therefore we advise claimants that they should refer to this site for the appropriate rate when completing their claim - **unless** they can provide contemporary evidence of the nett exchange rate they paid for receipts claimed. For this purpose 'contemporary' should be seen as up to one week before the date the expense was actually incurred by the claimant.

Approvals for reimbursement

The treasurer without consultation can approve all reasonable reimbursement claims for :

- Expected Association Board meeting costs;
- Any Board pre-approved charging of costs and these costs are no more than 5% higher than expected.

Treasurer and President together can approve all reasonable reimbursement claims for :

- Emergency payments totalling up to 2,000 euros in any one calendar year; all board members being emailed that such a payment has been approved;
- Board pre-approved charging of costs and these costs are no more than 10% higher than expected.

Whole board documented majority approval required for :

- Any single or accumulating payment(s) in one calendar year to an individual or organisation in excess of 5,000 euros;
- Retrospective payments;
- What is considered as a reasonable claim in case of dispute, query or exceptions to standard practice outlined herein.

Changes to thresholds and numerical values

The board may propose and approve changes to the numerical values expressed in these guidelines as thresholds and as affects procedures. Such proposals will operate after the board has approved them; i.e. they cannot apply retrospectively. The latest version of these guidelines will be always available to members of the Association on the website (www.aaate.net)

Note on audit of accounts

These guidelines will be highlighted to the auditors. The guidelines will never prevent the full auditing of the association's accounts.