



# Reimbursement and other expenses authorisation working guidelines

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## Background

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For reasons of clarity and fairness it is important to have appropriate guidance on reimbursement of costs. In the past such reimbursements have been based on an unwritten historical understanding of arrangements for paying board members costs for attending face to face board meetings, General Assembly, conference/workshop and exceptionally the costs other people or organisations that have done something for the Association at the instigation 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.

Before continuing it should be noted that this bylaw does not alter the expectation that board members will normally attend all face to face board meetings and General Assemblies. Any board member not able to attend would be expected to notify the board with reasons.

## Reimbursement process

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In all cases claims for reimbursement will be submitted on the current Association reimbursement claims form (embedded within the excel file for this purpose available on the AAATE website) 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 and hard copies are submitted 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 completely 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**

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| <b>Circumstance of claim</b>   | <b>Specific comments</b>   |
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| AAATE board meetings and General Assemblies  | The association anticipates that it will pay the reasonable expenses of the unpaid volunteers who form the board in attending these events. If board members can fund part or all of their attendance from elsewhere this is welcomed.                           |
| 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.  |
| Conference & workshop board dinner with organisers, invited speakers and special guests. | In recognition of the contribution that organisers and invited speakers make and strategic networking the board can host a conference or workshop dinner; when held, all costs associated are payable by the association. Board pre-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 Board committees 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. 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.                                     |

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| 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. |
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## Eligible costs

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| Claim for                           | Specific comments  |
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| Travel                              | Plane, ferry, train, tram or taxi charges. Only economy tickets are refundable except where the claimant can demonstrate 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. NB A person can choose to drive using their or a hired vehicle but can only claim the lowest public transport costs or a smaller amount unless otherwise pre-approved by the board (e.g. for transportation of bulky items).  |
| Accommodation                       | Expected to be appropriate to duration and location. For quick reference 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 (see subsistence for more exact limitations). When working on specifically association funded work, staying with friends can save the association money thus an accommodation allowance of 25 euros a night can be claimed if the claimant gives a token of appreciation to his hosts.<br>High costs will normally be challenged if not accompanied with adequate reason. |
| Subsistence                         | Expected to be appropriate to duration and location. Without board approval the maximum claimable for combined accommodation and subsistence costs will be limited to 90% daily allowance rates currently established by the European Commission – see the link in the section “Changes to thresholds and numerical values” below.<br>High costs will 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 at least by the Treasurer and President (under 2,000 Euros) or if approved retrospectively by a majority of the board.   |
| Costs for services rendered         | Either pre-approved at least by the Treasurer and President (under 2,000 Euros) or if approved retrospectively by a majority of the board  |

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| 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      |
| Work delivered on the basis of an employment contract | Only upon approval of the contract by the board and signature of both parties and only after the presentation of a regular invoice and timesheets. |

## Approvals for reimbursement

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

- Expected Association Board meeting, General Assembly and/or conference costs;
- Any Board pre-approved charging of costs or any amount where these costs are no more than 5% higher or are less than expected.

The Secretary General, informing the Treasurer, can approve all reasonable reimbursement or payment claims for:

- Work delivered by consultants working under a regular employment contract with the exception of payments made to him/her self which have to be approved by the treasurer;
- Expenses incurred by consultants working under a regular employment contract, covered by ascertained project income and pre-authorized by him/herself but with the exception of reimbursements made to him/herself which have to be approved by the treasurer;
- Any other relevant and planned expenditure incurred in projects within the limits of ascertained project income as long he or she is not the direct beneficiary of such payments.

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 for any amount where these costs are no more than 10% higher or are less than expected.

Whole board documented majority approval will always be 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 by the treasurer as a questionable claim that is disputed, raises questions or is an exception to standard practice outlined herein.

## Changes to thresholds and numerical values

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The Secretariat in liaison with the Treasurer will endeavour to use the latest European Commission per diem rates to calculate its 90% allowable claims for combined accommodation and subsistence costs. This will require this document to be updated on the Association's website when a new rate is published by the Commission. Currently (17/03/2017) this is based on the document available at the following [link](#)

The board members will be notified if a change occurs.

If other thresholds and numerical values are deemed unworkable by the Secretariat and Treasurer, the Treasurer will agree any small changes with the President, substantial changes will be discussed and require agreement of the board.

## **Note on audit of accounts**

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Reimbursement claims will be audited internally (by the Secretariat and the Treasurer) and upon request by the Association's appointed auditors in accordance with the requirements laid down in the constitution.