



Reimbursement and other expenses authorisation working guidelines

Reimbursement process

1. Send current Association reimbursement claims form to the Secretariat with evidence of costs (e.g. original invoices and/or receipts of payment, boarding cards).
2. The Secretariat will check the factual correctness.
3. The secretariat submits the electronic version to the approving person
4. The approving person will notify the Secretariat of the result of the approval process.
5. Post hard copies of all original invoices and receipt to:
AAATE office
c/o JKU Linz
Altenberger Str. 12
4040 Linz
Austria
6. 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 AAATE – 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 / General Secretary as required. If warranted unresolved specific cases will be discussed by the board. In such cases the board's decision is final.

Circumstances for which reimbursements may be sought

Circumstance of claim	Specific comments
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.
Project travelling	Project meetings and other travelling done by staff while working for projects of AAATE.
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 the claimant can demonstrate they had no other choice or it was cheaper. Taxi charges may be challenged – especially where significantly cheaper and convenient public transport is known to have been available. 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. 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 . 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
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.
Other costs for projects	Eligible other costs (travel, equipment, other goods and services) approved by the General Secretary.
Project staff	Costs for staff working for projects, e.g. in-house consultants, free employees, employees. Timesheets and for in-house consultants invoices must be provided.

Approvals for reimbursement

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

- Expected Association Board meeting, General Assembly and/or conference costs beside the own reimbursements;
- Any Board pre-approved charging of costs or any amount where these costs are no more than 5% higher or are less than expected.
- Project expenses incurred by the Secretary General (remunerations and reimbursements).

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/herself 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.

President can approve

- Expenses incurred by the Treasurer

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

- Emergency payments totaling 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

The Secretariat in liaison with the Treasurer (in some cases General Secretary or President) will endeavor 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](#).

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

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.