



ACEA
Australasian Corrections
Education Association

Create the Opportunity

REIMBURSEMENT OF EXPENSES POLICY

Policy number	015	Version	1.0
Drafted by	Paul Barnes	Approved by Executive on	10 January 2020
Responsible person	Paul Barnes	Scheduled review date	10 January 2021

INTRODUCTION

Executive members may on occasion be required to pay expenses consequent on their roles and responsibilities out of their own pockets. Under certain circumstances, as outlined in this policy, these expenses may be reimbursed by the organisation.

PURPOSE

The purpose of this policy is to spell out under what circumstances reimbursement of expenses may occur on behalf of Australasian Corrections Education Association, and the process for doing so. This policy relates Executive members acting on authorized business.

POLICY

Australasian Corrections Education Association may reimburse its Executive members expenses incurred by them either partially and/or fully on behalf of Australasian Corrections Education Association or in the course of Australasian Corrections Education Association business so long as such expenses are:

- (1) Reasonable and
- (2) Authorised.

Reimbursement of reasonable but unauthorised expenses may be made on an *ex gratia* basis at the discretion of the President and Treasurer in exceptional circumstances only.

Executive members incurring authorised expenditure must, wherever possible, receive, retain and produce receipts, invoices, vouchers, tickets, or other evidence of such expenditure.

AUTHORISATION

Ron Wilson

10 January 2020

President, Australasian Corrections Education Association (Inc.)

REIMBURSEMENT OF EXPENSES PROCEDURES

Procedures number	015	Version	1.0
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RESPONSIBILITIES

It is the responsibility of Executive Committee to ensure that:

- Members are aware of this policy;
- Any breaches of this policy coming to the attention of Executive Committee are dealt with appropriately.

It is the responsibility of the all Executive Committee to ensure that their applications for reimbursement conform to this policy.

PROCEDURES

Prohibited reimbursements

Australasian Corrections Education Association will NOT reimburse Executive Committee members for

- Unauthorised expenses
- Expenses claimed by Executive members as a tax deduction
- Expenses normally recoverable from a third party such as an employer
- Claims for purchases that are required to be made under an Australasian Corrections Education Association purchase order
- Expenses that are not incurred for business purposes
- Late payment interest on credit cards
- Parking, traffic, or other fines and penalties
- Food and Beverage expenses
- Conference fees

Travel expenses

- Executive Committee members will be reimbursed for the most direct and economical mode of travel available, considering all of the circumstances.
- Executive Committee members will not be reimbursed for additional costs incurred by taking indirect routes or making stopovers for personal reasons.
- Use of an Executive Committee Member's own vehicle for work-related travel will be reimbursed by way of an all-inclusive mileage allowance, as shall be determined by the organisation from time to time.
- Trip cancellation insurance is NOT eligible for reimbursement.

Accommodation expenses

- Executive Committee members may be reimbursed for moderate accommodation expenses, considering all of the circumstances.
- Executive Committee members will not be reimbursed for items of a personal nature charged to a hotel account.
- When accommodation is provided by an Executive Committee member's friend or relative, to whom the Executive Committee members gives money or a gift as compensation or as a sign of appreciation, the Executive Committee member may claim an overnight accommodation expense in accordance with per diem rates, as shall be determined by the organisation from time to time.

Meals

- Employees and volunteers will NOT be reimbursed for meal expenses actually incurred while on Australasian Corrections Education Association business.

ACEA Conference, Symposia, Events and Executive Committee Meetings

- All Executive Members must register for the ACEA conference and any accommodation arrangements directly linked to the conference.
- Payment for Executive Members is conditional upon the following:
 - That in the first instance Executive Members seek approval from their respective agencies to pay for registration costs and any other travel and accommodation costs borne by the Executive member
 - That in the second instance, where the Executive Committee is unsuccessful in obtaining support from their employer in the first instance, the Executive Committee Members must seek authorisation and approval from the whole Executive Committee (the Executive Committee must also agree in quorum to support the application for funding) to pay for travel, accommodation and registration costs.
 - Each Executive Member's request is considered on the basis of availability of funds and approval will be determined on a simple majority by a show of hands recorded in the Executive Committee minutes and presented to the members in the annual report as a separate line item.
- All Executive Members costs are paid directly from the ACEA master or general account
- That provisions are made in the Business Plan for future conferences and forums and reimbursements are subject to full approval and acquittal processes including providing fully itemised separate receipts for travel, accommodation and registration.

Provision of hospitality

- Presenters and Executive Committee Members will NOT be reimbursed for hospitality expenses incurred in the course of Australasian Corrections Education Association business.

Advance payments may be authorised where appropriate. Such payments will be subtracted from the amount of any later reimbursements. If expenditure is, for whatever reason, not incurred then any advance payments made, or any unspent portion of such payments, must be returned.

Fixed *per diem* payments are NOT authorised and permitted for the purposes of reimbursement.

Executive members and Presenters incurring authorised expenditure must, wherever possible, receive and retain receipts, invoices, vouchers, tickets, or other evidence of such expenditure.

Executive members and Presenters incurring authorised expenditure must submit requests for reimbursement to the designated person (depending on the sum in question) on the standard form (see Appendix A, describing the nature and purpose of the expenses. The completed form must be signed by the applicant.

Executive members and Presenters incurring authorised expenditure must present all relevant original receipts, invoices, vouchers, tickets, or other evidence of such expenditure when seeking reimbursement. Where such evidence is for any reason lacking, statutory declarations may be sought.

The Treasurer and the President are responsible for determining if the expenses being claimed are reasonable given the circumstances, and for ensuring they are charged against the appropriate account, and that any requirements under the Fringe Benefits Tax legislation have been met.

Claims that have not been properly prepared, authorised, or supported by adequate documentation will be returned to the claimant and the reasons will be given for not processing the claim.

In the event that Treasurer and President claim for re-imbursement, a claim may not be made or approved by the member making the claim. This must be made by a third signatory in place of the second signatory.

All overseas re-imbursements for international presenters must be made in the most cost effective and transparent manner.

RELATED DOCUMENTS

- Fraud Risk Management Policy

AUTHORISATION

Ron Wilson

10 January 2020

President, Australasian Corrections Education Association (Inc.)

APPENDIX A

ACEA (INC) EXPENSES CLAIM FORM

Name: _____

Please Print out and Attach Documentation (e.g. receipts)

Details	Date Expense Incurred	Activity	Total Cost	Notes
Total to be Reimbursed:				

Signature of Claimant: _____

Date Submitted: _____

Authorised by (Name): _____

Signature of Authorised Officer: _____

Office-Bearer: _____

Office Use Only:

Claim Permitted? (Circle) Yes / No.

If no, state reason: _____

Date Reimbursed: _____