

IEU Federal Office Expense Guidelines

GENERAL PRINCIPLES

1. Expenditure incurred in the course of any legitimate duties carried out for IEU should be reasonable, for the benefit of members and the Union's Objects and ordinarily, when balanced against practicality, be the least cost option.
2. Employees should be reimbursed for all legitimate expenses incurred in the course of any legitimate duties carried out for IEU.
3. Legitimate duties are those clearly defined by the employee's job description and the Rules of the Union or specifically requested by authorised persons under the Rules.
4. Legitimate expenses are those necessarily required to perform an employee's duties (subject to authorised guidelines) or reasonably arising out of an employee's duties (subject to authorised guidelines).
5. Expenses outside the following guidelines should be authorised in advance by the Federal Secretary and are subject to review by Executive.
6. Ordinarily, the least cost option is used.
7. Where costs are being met by the Union, the benefit to the Union is maximised.

These guidelines may be updated from time to time and are subject to annual review by the Executive. These guidelines should be read in conjunction with the IEU Federal Office Purchasing Policy.

OPERATIONAL GUIDELINES

1. Corporate Credit Card

- 1.1 Officials are issued with a Corporate Credit Card. A specified limit applies to the card.
- 1.2 The Corporate Credit Card may be used for work related expenses for the payment of accommodation, meals and services consistent with these expenses guidelines. Items of a capital nature may be purchased on the Corporate Credit Card.
- 1.3 No cash advance facilitated is provided on any IEU Corporate Credit Card

2. Reconciliation of Expenses

- 2.1 Officials must present an initial reconciliation of expenses incurred within ten (10) working days of receipt of the end of the month credit card statement. This will require notation on the credit card statement of the nature of the expenditure.

- 2.2 Officials must present a full reconciliation of expenses incurred within twenty-eight (28) working days of receipt of the end of the month credit card statement.
- 2.3 The full reconciliation will require
 - (a) production of receipts; and
 - (b) clear indication of those expenses to be reimbursed;
- 2.4 Reconciliation of accounts will be checked and any claims outside the guidelines subject to review by the Federal Secretary and reported to Executive for its information and determination if necessary.

3. Loss of Cards

- 3.1 Officials are responsible for the immediate reporting of the loss or theft of the Corporate Card and any other card issued to minimise the Union's liability.

4. Review of Reconciliation

- 4.1 Credit card reconciliations are reviewed by the Federal Secretary in the first instance.
- 4.2 All Credit card reconciliations are reviewed by the Federal President and one other member of the Federal Executive.

5. Disputes

- 5.1 Where there is a dispute in relation to an expenditure, claim or reimbursement or other matter arising from the implementation of the expenditure and operational guidelines, the Federal Officer may take the matter to the Federal Executive for consideration and determination.

GENERAL EXPENSES

1. Accommodation Away From Home Expenses

Domestic

- 1.1 Reasonable costs will be met by the Union. It is noted that available rates will be impacted by special events and room rates will vary substantially in periods of high demand.
- 1.2 Officials are required to charge accommodation costs to the issued Corporate Credit Card.
- 1.3 Receipts from credit charge billing should be presented with credit card statement
- 1.4 Accommodation will normally be at a cost equivalent to a 4 star level wherever possible.

International

- 1.5 Accommodation costs will generally reflect the standard of domestic hotel rooms and will reflect reasonable cost and convenience with respect to the event being attended.
- 1.6 Officers are required to charge accommodation costs to the issued credit card.
- 1.7 Accommodation will generally reflect the standard of domestic hotel rooms, that is at a cost equivalent to a 4 star level, or at any equivalent level in other countries, wherever possible.

2. Meals and Incidentals Allowances When Away From Home

- 2.1 Reasonable costs will be met by the Union for meals and incidentals. Reasonable costs will include costs for breakfast, lunch and dinner for each 24 hour period or part thereof.
- 2.2 Where meals are billed to the accommodation account these should be noted and reconciled in the Officer's expense reconciliation.
- 2.3 Where the cost of a meal for other diners is met by the IEU such a meal be provided as a legitimate expense, within the expenditure guidelines, where the interests of the Union and pursuit of the objects of the Union are demonstrable.
- 2.4 Where it is anticipated that access to credit card facilities may be problematic in the context of overseas travel, the Federal Officer can be provided with a cash advance of up to \$50 AUD per day of work-related travel for expenses including meals, transport and other incidentals. Unspent monies will be reimbursed to the Union upon return.
- 2.5 Where the per head cost of a meal for an Officer's meal within Australia is greater than the reasonable cost (see 2.1), the Federal Officer will be invoiced for reimbursement of the difference.

3. Taxi Hire

- 3.1 The cost of taxi hire on union business while away from the office either may be charged to the corporate card or will be reimbursed on the production of a receipt.

4. Airport Carparking

- 4.1 Ordinarily, taxis will be used to travel to the airport but if an employee's own vehicle is used then the cost of airport carparking on union business may be charged to the corporate card or will be reimbursed on the production of a receipt.

5. Air Travel

Domestic

- 5.1 Economy fares are to be used and where possible discounted fares within the context of least cost option but acknowledging that consideration should be given to the convenience of the passenger and flexibility necessary with the timing of events being attended.

International

- 5.2 All overseas travel as a general rule shall be by a premium economy or economy class fare.

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- 5.3 An individual may elect to upgrade this fare to a business class fare at their cost. IEU shall not be liable for any additional charges incurred.
- 5.4 QANTAS Club membership will be provided.
- 5.5 IEU Officers who have travel booked and paid for by union in their name may accrue frequent flyer points to their personal frequent flyer membership

5.6 Where due to changed arrangements a 'voucher' for a flight is created, the officer will advise the Federal Secretary and ensure that the voucher is used for other Union related travel.

6. Car Hire

6.1 The use of a hire car will be authorised where either:
(a) the nature of the work to be undertaken requires use of a hire car; or
(b) the cost of taxis would be in excess of hire rates

7. Telephone Costs

7.1 Officials shall be provided with a mobile phone/smart phone issued by the Union for Business purposes.

7.2 Officials are to use the mobile phone issued by the Union where practical. Where a mobile phone service is unavailable the use of telephone cards or alternate SIM cards for Union business calls or internet access may be charged to the Corporate Credit Card or will be reimbursed.

7.3 Officials should purchase data SIM cards when travelling overseas for use in PDA devices including tablets.

8. Sitting Fees

8.1 Payment received from an organisation for attendance during office hours shall be paid or reimbursed to the Union. For the purpose of this clause office hours are deemed to be 9am to 5pm Monday to Friday.

9. Internet/ IT Access Away from Office

9.1 The cost of internet or IT access on union business while away from the office either may be charged to the corporate card or will be reimbursed on the production of a receipt.

10. Other Expenditure/Hospitality

10.1 Consistent with the guidelines purchases including items such as gifts for international host organisations, guest presenters and the like can be charged to the corporate credit card or reimbursed on the production of a receipt.

10.2 Where the cost of a hospitality, accommodation or travel for other individuals or organisations is met by the IEU such costs can be charged to the corporate credit card or reimbursed on the production of a receipt provided the expenditure is a legitimate expense, within the expenditure guidelines and where the interests of the Union and pursuit of the objects of the Union are demonstrable

11. Gifts

11.1 Gifts received from other organisations such as gifts from international visitors or host organisations or gifts provided as a guest presenter up to the value of \$200 AUD may be retained by the individual. Gifts of greater value will be handed over for keeping in the federal office.

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