

# NUSA Expenditure Guidelines

Date Approved: 17 August 2015

Date Last Amended: 21 December 2016

## 1. Introduction

The Newcastle University Student Association (NUSA) is committed to providing strong financial controls and reporting.

The intent of the Expenditure Guidelines is to:

- advise NUSAC members, Staff and others conducting the business of NUSA of the procedures and policies for expenditure as defined in the NUSA Constitution and any Policies and Procedures made thereunder
- provide a framework for establishing prudent fiscal practice in relation to all activities of the NUSA Council when expenditure is involved
- provide a framework for expedient reimbursement of approved expenditure incurred on NUSA business.
- operate in conjunction with relevant Policies and Procedures made under the NUSA Constitution

All expense claims are subject to the NUSA Constitution, relevant NUSA Polices and Procedures made thereunder and the overall good governance of NUSA.

When considering the approval of expenditure it is important to keep in mind not just the regulations covering financial decisions but also to consider the objectives of the organisation as defined in the NUSA Constitution and in accordance with the approved budget.

## 2. Travel

- a) NUSA will provide funding for NUSA nominated persons to attend conferences, rallies and other events NUSAC deems to be in the scope of NUSA business, including:
  - i. Reasonable travel, which shall be economy-class or equivalent directly to or from the location of the event only or public transport if possible;
  - ii. a meal per diem of up to \$60 a day, when meals are not already supplied;
  - iii. accommodation, excluding extra fees incurred by the nominated person
- b) NUSA moneys must not be used to purchase alcohol with respect to any travel or conferences.
- c) Some miscellaneous expenses incurred in the conduct of NUSA business may be claimed. These claims will be subject to scrutiny by the Finance committee. No single or multiple item(s) greater than a total value of \$50 should be purchased without prior approval of the Finance Committee.

- d) NUSA nominated persons attending conferences must submit a written report on their activities at the conference to the NUSA Council through the Public Officer before any reimbursement for their expenses relating to the conference may be processed.
- e) If NUSA is paying travel or conference expenses in advance for any nominated persons, the nominee must first sign a declaration confirming their commitment to attend the conference including an acknowledgement that they will be responsible for covering the cost of any cancellation fees or booking expenses in the event that they do not attend.

### **3. Reimbursement of Expenses**

- a) An Expense Claim Form (Appendix 2) approved by the Finance Committee is to be used for reimbursement of expenses. All receipts and explanations must be included before reimbursement is considered. The claim will first be checked by a delegated staff member, and then authorised if approved and signed by two (2) Executive members, before any payment is made. The delegated staff member must also verify that any NUSA Council members and staff claiming reimbursement have completed the required agreement in accordance with clause 5.
- b) EFTPOS or EFT transaction receipts alone shall not be accepted as valid receipts.
- c) A missing receipt declaration form approved by the Finance Committee may be used for expense claims where there is no valid tax invoice or receipt available.
- d) All claims must abide by relevant Policies and Procedures.

### **4. Petty cash**

- a) A staff member selected by the Finance Committee is solely responsible for petty cash expenditure up to the sum of \$50 for any particular item. Receipts must be provided for all transactions and submitted to the Finance Committee
- b) Petty cash is not to be used for any reimbursement of NUSAC or Staff expenses greater than \$25.

### **5. Delegated Authority**

NUSAC has the power to overturn any authorisation to pay any expenditure if it did not comply with these Guidelines or if the expenditure:

- did not have prior approval by the Executive; or
- was not related to NUSA business; or
- causes the associated budget line to be over budget; or
- was over \$1000; or
- was not consistent with the effective and responsible operation of NUSA

### **6. Agreement by NUSA Council members and Staff -**

Upon beginning their term of office or on signing of their contract, all council members or staff members, respectively, should agree to the following in writing, signed, and dated, and kept in the NUSA Archives:

*“I have read the Finance Regulations and Expenditure Guidelines and I agree to abide by all terms therein. Should I fail to follow these regulations or policies, and I am asked to reimburse NUSA in full for inappropriate expenditure or any other type of misuse of NUSA funds, I agree to refund NUSA in full. I will accept the final decision of the NUSA Executive in any dispute related to expenditure.”*

**7. Supporting Documents**

[NUSA Constitution](#)

[Collectives Governance Framework](#)

[Procurement Policy](#)

[Social Media Channels Policy](#)

**8. Document History**

<b>Version</b>	<b>Date</b>	<b>Details</b>
1	17 August 2015	Policy adopted
2	29 January 2016	Amendments to improve consistency with NUSA Rules and Regulations
3	10 March 2016	Delegations for Executive Committee transferred to Finance Committee
4	12 May 2016	Amendments to delegations and expense claim process
5	21 December 2016	Added clauses 2. d) and e) for travel requirements, removed references to Finance Officer. Added clauses 3. c) and c) to include provisions for missing tax invoices and receipts.

**Appendix 1:**

**NUSA Expenditure Guidelines Undertaking of Compliance**

In accordance with the NUSA Expenditure Guidelines, in order to receive reimbursement for any expenses incurred with relation to your duties with Newcastle University Students' Association Inc. you must sign and date the following:

I have read the Finance Regulations and Expenditure Guidelines and I agree to abide by all terms therein. Should I fail to follow these regulations or policies, and I am asked to reimburse NUSA in full for inappropriate expenditure or any other type of misuse of NUSA funds, I agree to refund NUSA in full. I will accept the final decision of the NUSA Executive in any dispute related to expenditure.

**Signature:**

.....

**Name:**

.....

**Date:**

.....

Appendix 2:

# NUSA Council Expense Claim Form

Name: \_\_\_\_\_ Position: \_\_\_\_\_ BSB: \_\_\_\_\_ Account Number: \_\_\_\_\_

Reason for expense (ie: function details, supplies for activities/spaces, number of attendees):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

In order for reimbursement to be received, you must include details of expenses with supporting receipts.

Item	Comments	Cost	Verified by Staff Member	Verified by Executive 1	Verified by Executive 2
1.		\$	\$	\$	\$
2.		\$	\$	\$	\$
3.		\$	\$	\$	\$
4.		\$	\$	\$	\$
5.		\$	\$	\$	\$
6.		\$	\$	\$	\$
7.		\$	\$	\$	\$
<b>Total:</b>		\$	\$	\$	\$

Receipt numbers: \_\_\_\_\_

I declare that all transactions represent expenditure necessarily incurred on behalf of NUSA in accordance and full compliance with policy and procedures and that all Tax Invoices pertaining to these expenses are attached.

Signature: \_\_\_\_\_ Dated: \_\_\_\_/\_\_\_\_/\_\_\_\_

Expenditure Guidelines Compliance form completed? Yes / No      Signature of Staff Member: \_\_\_\_\_

Signature of Executive Member 1: \_\_\_\_\_ Signature of Executive Member 2: \_\_\_\_\_