



## GUIDELINE

### *IARU REGION 3*

## Internal Financial Guidelines

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### 1. Introduction

- A. According to the Constitution, Directors as well as the Secretary and co-opted Officers invited to attend meetings and regional conferences are entitled to receive reimbursement of reasonable out-of-pocket expenses in order to attend such meetings. They are also entitled to reimbursement of out-of-pocket expenses related to their work between meetings. Furthermore, they are entitled to receive reimbursement of travel and accommodation expenses made in connection with Directors' meetings, AC (Administrative Council) and EC (Executive Committee) meetings and visits made on behalf of Region 3 to Member Societies or special occasions organised by such Member Societies.
- B. The authority for the re-compensation of Directors is covered by **Clause 32** of the Constitution. The authority for the re-compensation of the Secretary, the Secretariat and co-opted Officers is covered by **Clause 44**.
- C. Those reimbursement or re-compensation payments shall only be made when the relevant person has submitted to IARU Region 3 a trip or meeting report by the person attending at Region 3 cost, except for Region 3 Directors' meetings and Region 3 Conferences.
- D. The Financial Year of IARU Region 3 is from 1 June to 31 May of the following year. The Balance Sheet is prepared as at 31 May each year.

### 2. Currency

The currency of IARU Region 3 is the Japanese Yen (Abbreviated JPY). This was adopted at the Fourteenth (14<sup>th</sup>) IARU Region 3 Conference in Christchurch, New Zealand; 12 – 16 November 2009.

The currency previously used since 1971 was the US dollar (Abbreviated US\$).



### 3. Reporting

Detailed reporting of expenses is required and in order to facilitate the work of the Secretary, the claims for reimbursement must be analysed as follows:

#### A. Annual Operating Expenses

Out-of-pocket expenses related to the work between Directors' meetings should be separated as follows:

- the amount spent on postage
- the amount spent on telephone/fax/email etc.
- the amount spent on office stationery (envelopes/printer ink/files, etc.)
- preferably accompanied with the purchase receipt/bill)
- rental of the P.O. Box, web site address etc.
- other major purchases of items together with an explanation of their purpose

#### B. Official Travel 1

Expenses made on behalf of IARU Region 3 in connection with:

- (i) Visits to Member Societies
- (ii) Attendance of special events of Member Societies (e.g. Jubilee of a Society, WRC Preparation, etc.)
- (iii) Any other travel made during the year at the request of a Society for and on behalf of the Directors.

In principle, all such travel will be discussed and approved by the Directors during their annual meeting on the basis of a list of known and to be expected invitations. Directors and members of the Secretariat appointed to undertake such travel are entitled to reimbursement of all their expenses in connection with such travel. They shall submit receipts, bills, vouchers, or other proof of such expenses. Since in some cases it will not be possible to obtain such proof, a maximum of the equivalent of US\$150 (or JPY equivalent) per trip may be claimed without the mandatory receipts, bills, or vouchers. If, however, due to unforeseen circumstances, proof of a major expenditure cannot be submitted, the person concerned is requested to give a full explanation, so that reimbursement can be given at the discretion of the Chairman, who has to approve the claim for reimbursement and must be able to render full explanation to the Auditor if requested to do so.

#### C. Official Travel 2

Expenses incurred on behalf of IARU Region 3 in connection with obligatory travel:

- (i) Directors' meetings
- (ii) Region 3 triennial conferences
- (iii) AC meetings combined with other regional conferences



Reporting of such expenses and reimbursement of claims will be dealt with using the same criteria mentioned under **B** above but will be reported separately in the annual accounts reported to Member Societies and triennial conferences.

**D. ITU Conferences in Geneva or some other Approved Venue**

Those persons attending such conferences of a longer duration are entitled to reimbursement of their expenses on the basis of a "per diem" established by a Directors' meeting in consultation with the President of IARU, normally the leader of the IARU-team at such Conferences.

This "per diem" is set on a daily basis by the IARU and includes:

- (i) Rent of accommodation and meals
- (ii) Petty cash expenses such as coffee, postage, personal telephone calls (local), transportation within the city limits of Geneva or such other approved venue;
- (iii) One international call per week to the Directors' home
- (iv) Normal expenses for laundry, except in case where a prolonged stay (more than 5 days) is required in which case laundry expenses may be charged in addition to the "per diem."
- (v) Airline "Excess Baggage" Charges: when in the case of a prolonged stay, more than normal baggage has to be taken to the conference (extra clothing, etc., or on the return trip extra papers), which might incur expenses for "excess baggage," such expenses may be claimed for reimbursement to a maximum of 20 kilograms over the normal "Economy" allowance of 20 kilograms.

**E. Other Expenses**

All other major expenses made on behalf of IARU Region 3 will only be reimbursed on the basis of:

- (i) an explanation of why such expenses were made (e.g. Extending hospitality or giving an invitation and paying for a dinner with government officials)
- (ii) submission of receipts, bills, or vouchers showing the amounts spent

In principle, no expenses will be reimbursed for which no receipts, bills or vouchers can be submitted. When, however, it is impossible to obtain such documentation or when there exists a valid reason (e.g. secrecy in connection with the lobbying work) a declaration explaining the circumstances will be acceptable in lieu of receipts, bills or vouchers, such at the discretion of the Chairman of Region 3, who has to approve the claim and must be able to give a full explanation to the Auditor if requested to do so.

**4. Petty Cash Claims**

All unsubstantiated claims for reimbursement of expenses in excess of US\$100 (or JPY equivalent) must be reviewed and approved by the Chairman before the Secretary may remit the claimed monies.



## 5. Travel Expense Claims

Travel expenses may be claimed on the following basis:

- (i) Travel by private car: Basis of US\$0.40 per km (or JPY equivalent)
- (ii) Travel by train, bus or taxi: As shown on ticket stub or receipt
- (iii) Travel by Air: Lowest cost fare possible commensurate with the particular circumstances of the person travelling

## 6. Accounting

In order to facilitate the work of the Secretary, all persons must send in their claims by mail/e-mail to the Secretary at least once in every six months and in accordance with the following schedule:

**A.** For expenses classified under clause **3.A** above:

- (i) Before the 15th of May in the year in which the expenses were incurred
- (ii) Expenses incurred after the 15<sup>th</sup> of May are to be claimed the following fiscal year

**B.** For expenses classified under Clauses **3.B, 3.C and 3.D** above:

- (i) Within three months of the event wherein the expense was incurred
- (ii) If the event takes place either in March, April or May of any year, a part of the expense may be claimed in the following fiscal year if the details cannot be finalized and passed to the Secretary prior to the 15<sup>th</sup> of May.

For the purpose of proper book-keeping all claims for reimbursement of expenses or settlements for advances received must be analysed and broken down as per Clauses 3.A, 3.B, 3.C and 3.D above. The claims must be accompanied by the mandatory receipts, bills, or vouchers preferably in their original form or with the declaration/explanations specified above.

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