

**QUEENSLAND FIRE AND RESCUE**  
**SENIOR OFFICERS UNION OF EMPLOYEES**  
**EXPENDITURE POLICY**



1. This Policy shall be known as the “Expenditure Policy”.
2. The “Union” means Queensland Fire and Rescue - Senior Officers Union of Employees.
3. The “Act” means the *Industrial Relations Act 1999* (Qld), as amended from time to time.
4. The “Regulation” means the *Industrial Relations Regulation 2011* (Qld), as amended from time to time.
5. “Expenditure” includes spending by the Union on travel and accommodation and benefits.
6. “Nominal amount” means the amount of \$500 as at 1 July 2013, indexed annually from 2013 in accordance with the Consumer Price Index.
7. This policy meets the obligations of the Union to have the following financial policies pursuant to the Act:
  - (a) policy for decision-making about, and reporting of, the organisation’s financial matters;
  - (b) policy for authorisations and delegations relating to the organisation’s spending;
  - (c) travel and accommodation (for spending by the organisation).
8. An officer or employee of the Union must obtain prior approval in relation to spending of Union funds, unless, the amount spent is or less than the nominal amount.
9. Where the amount spent is less than the nominal amount, the amount spent must be approved prior to reimbursement.
10. All expenditure of \$20,000 or less may be approved by the Executive Committee.
11. All expenditure of \$20,001 or more must be approved by State Council.
12. Control of the Union’s property, and investment of funds, is the responsibility of the State Council.

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13. Approval by State Council is required to:
  - (a) sell or otherwise divest any property of the Union with a value of \$20,000 or more; or
  - (b) invest any union funds.
14. Expenses incurred by an Officer of the Executive Committee must be approved by another Officer of the Executive Committee.
15. The State Treasurer must ensure that all reporting of financial matters as required by the Act and Regulation are undertaken.
16. The State Secretary must ensure that all returns, statements, declarations and any other document or report required by the Act and Regulation are prepared.

### Procedure

17. The following procedure shall apply for spending authorisations and delegations:
  - (a) Union spending for all purposes of an amount less than \$20,001 may be approved by one of either:
    - (i) State President;
    - (ii) State Vice-President;
    - (iii) State Secretary; and
    - (iv) State Treasurer.

(Collectively referred to as “the Officers of the Executive Committee”).
  - (b) The Officers of the Executive Committee may, from time to time, determine that a Branch Councillor or other employee within the Union, may approve the Union spending for a purpose/purposes.
  - (c) A determination pursuant to paragraph (b) must be in writing and must include the amount of spending the Branch Councillor or other employee is authorised to approve for the purpose/purposes.
  - (d) All expenditure of \$20,001 or more must be approved by State Council in accordance with the Union rules.
  - (e) Adequate documentation must be provided to support the spending to the appropriate person.
  - (f) The spending must be approved by having the documentation pursuant to paragraph (e) signed and dated by the appropriate person.

## **CREDIT CARD POLICY**

1. This Policy shall be known as the “Credit Card Policy”.
2. The “Union” means Queensland Fire and Rescue - Senior Officers Union of Employees.
3. The “Act” means the *Industrial Relations Act 1999* (Qld), as amended from time to time.
4. The “Regulation” means the *Industrial Relations Regulation 2011* (Qld), as amended from time to time.
5. This policy meets the obligations of the Union to have a financial policy pursuant to the Act in relation to the organisation’s credit cards.
6. The offices and employees of the Union do not have Union credit cards, however, the Union is required to have a financial policy in relation to the organisation’s credit cards pursuant to the Act.
7. Officers or employees of the Union who regularly incur expenses as a consequence of, or associated with the performance of their Union duties will, with the approval of the State Secretary, be issued with Union credit cards.
8. Use of Union credit cards is to be strictly in accordance with this policy.
9. Consistent failure to comply with this policy may result in the withdrawal of Union credit card privileges.
10. Union credit cards must not be used for spending for personal purposes.
11. Union credit cards may be used for expenses incurred as a consequence of, or associated with the performance of the employees’ duties, including, but not limited to:
  - (a) Travel;
  - (b) Accommodation;
  - (c) Meals;
  - (d) Entertainment.
12. The Union reserves the right to cancel/withdraw the issue of Union credit card facilities to individual Officers of the Union or employees.

## **Procedure**

13. The following procedure shall apply in relation to the use of credit cards:
  - (a) All receipts for expenditure incurred on Union credit cards are to be retained by the officer or employee.

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- (b) Union credit card statements are to be sent to the Union and a copy is to be provided to the relevant officer or employee.
- (c) The officer or employee must attach to the statement all receipts, or other documentary evidence, relating to all charges on the statement, with the exception of any fees, and to provide this to the Union.
- (d) Union credit card spending is to be approved by the State Secretary.
- (e) The State Secretary may, from time to time, determine that another Officer of the Executive Committee, may approve Union credit card spending.
- (f) A determination pursuant to paragraph (e) must be in writing.
- (g) Union credit card spending incurred by the State Secretary must be approved by the State President.
- (h) For clarity, if the State Secretary has delegated authority to another Officer of the Executive Committee pursuant to paragraph (e) Union credit card spending incurred by that Officer of the Executive Committee must be approved by the State Secretary.
- (i) An officer or employee, other than the State Secretary, who has used a credit card of the Union for an unauthorised or prohibited transaction, the officers or employee must promptly report same to the State Secretary. If the State Secretary has used a credit card of the organisation for an unauthorised or prohibited transaction, the State Secretary must promptly report same to the State President.
- (j) Credit card usage and payments are to be regularly reported to the Executive Committee.
- (k) The State Treasurer must ensure a sample of the invoices and payments for one (1) or more of the Union's credit cards are periodically audited.

## **POLICY FOR CONTRACTING ACTIVITIES**

1. This Policy shall be known as the "Policy for contracting activities".
2. The "Union" means Queensland Fire and Rescue - Senior Officers Union of Employees.
3. The "Act" means the *Industrial Relations Act 1999* (Qld), as amended from time to time.
4. The "Regulation" means the *Industrial Relations Regulation 2011* (Qld), as amended from time to time.
5. This policy meets the obligations of the Union to have a financial policy pursuant to the Act in relation to the organisation's contracting activities.
6. A contract for the supply of goods or services of \$20,001 or more is considered by the Union to be a significant contract.
7. The Executive Committee must:

- (a) cause the Union to review, annually, the Union's major costs incurred through contracting activities; and
  - (b) regularly invite tenders for the Union's significant contracts for the supply of goods or services.
8. An entity (a supplier) that tenders for or enters into a contract for the supply of goods or services must disclose to the Union any conflict of interest arising:
  - (a) during a tender process or negotiations for a contract; or
  - (b) when a contract is entered into; or
  - (c) while a contract is in force.
9. Any contracting activities of the Union must impose an obligation upon suppliers consistent with the immediately preceding paragraph.
10. For any disclosure made pursuant to paragraphs 8 and 9, the State Secretary must:
  - (a) ensure that the Union retains a register of the disclosures; and
  - (b) ensure the register is reviewed at each meeting of the Executive Committee.

## Procedure

11. Tenders may be conducted in one of three ways, determined by particular circumstances, by the Executive Committee:
  - (a) open tender;
  - (b) calling for expressions of interest, followed by a selective tender; or
  - (c) invited tender.

## POLICY ON GIFTS, ENTERTAINMENT AND HOSPITALITY

1. This Policy shall be known as the "Policy on gifts, entertainment and hospitality".
2. The "Union" means Queensland Fire and Rescue - Senior Officers Union of Employees.
3. The "Act" means the *Industrial Relations Act 1999* (Qld), as amended from time to time.
4. The "Regulation" means the *Industrial Relations Regulation 2011* (Qld), as amended from time to time.
5. "Gift" has the same meaning as it has pursuant to the Act.
6. "Entertainment" and "hospitality" have their ordinary meanings.
7. "Benefit" in this policy refers to either a "gift", "entertainment" or "hospitality".

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8. "Nominal amount" means the amount of \$500 as at 1 July 2013, indexed annually from 2013 in accordance with the Consumer Price Index.
9. This policy meets the obligations of the Union to have a financial policies pursuant to the Act in relation to:
  - (a) travel and accommodation (for sponsored hospitality);
  - (b) spending on, and receipt of, entertainment and hospitality; and
  - (c) gifts, including giving, receiving and disposing of gifts.
10. Subject to this policy, an officer or employee of the Union:
  - (a) may accept a benefit, with a value up to or including the nominal amount, without prior authorisation;
  - (b) must not accept a benefit, with a value of more than the nominal amount, without prior, express, written authorisation from the State Secretary or another Officer of the Executive Committee.
11. Subject to this policy, in respect of the Union's funds, an officer or employee of the Union:
  - (a) may spend on a benefit, up to or including the nominal amount, without prior authorisation;
  - (b) must not spend on a benefit, more than the nominal amount, without prior, express, written authorisation from the State Secretary or another Officer of the Executive Committee.
12. Subject to this policy, an officer or employee of the Union:
  - (a) may dispose of a gift, with a value up to or including the nominal amount, without prior authorisation;
  - (b) must not dispose of a gift, more than the nominal amount, without prior, express, written authorisation from the State Secretary or another Officer of the Executive Committee.

### Procedure

13. For any receipt of a benefit from an entity other than the Union, **including** a benefit to the value of the nominal amount or less:
  - (a) the recipient must notify the State Secretary or another Officer of the Executive Committee, or such officer or employee within the union as the State Secretary may, from time to time, determine, within 30 days after the receipt of the benefit, of:
    - (i) the nature of the benefit;
    - (ii) the value or estimated value of the benefit;
    - (iii) the person who received the benefit;

- (iv) the person or entity from whom the benefit was received;
  - (v) the date on which the benefit was received.
14. All benefits with a value, or combined value of more than the value prescribed by the Act, section 47A must be declared and recorded in the Union's Gifts and Benefits Register.

## **POLICY ON HOW COMPLAINTS ABOUT FINANCIAL MATTERS ARE DEALT WITH**

1. This Policy shall be known as the "Policy on how complaints about financial matters are dealt with".
2. The "Union" means Queensland Fire and Rescue - Senior Officers Union of Employees.
3. The "Act" means the *Industrial Relations Act 1999* (Qld), as amended from time to time.
4. The "Regulation" means the *Industrial Relations Regulation 2011* (Qld), as amended from time to time.
5. This policy meets the obligations of the Union to have a financial policy pursuant to the Act in relation to how complaints about financial matters are dealt with.
6. A person may make a complaint to the State Secretary, or an officer or employee of the Union appointed by the State Secretary to be the complaints officer from time to time, in relation to how the Union has dealt with a financial matter.
7. The Union must expeditiously assess the complaint.
8. The Union must deal with the complaint in the way the Union considers most appropriate.
9. The Union may take no action, or decide to take no further action, in relation to the complaint only if the Union is satisfied that:
  - (a) the complaint is misconceived, trivial, frivolous or vexatious; or
  - (b) dealing with the complaint would otherwise be an unjustifiable use of resources.