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RTBU

RTBU National Financial Policies and Procedures



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About the Financial Policies & Procedures

The Union environment is complex and subject to significant public scrutiny as well as legislative and regulatory requirements. Recent changes to the *Fair Work (Registered Organisations) Act 2009* (RO Act) require Unions to include in their Rules provisions regarding the development and implementation of policies around expenditure. Further, the amendments to the RO Act have imposed a number of requirements relating to disclosures and financial management practices. A core requirement is the development of financial policies and procedures that govern the Union's financial practices.

To meet legislative requirements and better practice more generally, the Rail, Tram and Bus Union (RTBU) is formalising financial policies that will be applicable across the Union. The financial policies demonstrate the RTBU's commitment to protecting the contributions of its members and drive best practice in relation to the management of its finances including meeting the recommendations outlined in the *Independent Panel on Best Practice Governance for Unions* report.

The RTBU contracted Accounting For Good to assist in developing the Union's Financial Policies and Procedures (Financial P&Ps).

The Appendix of this document contains the Financial P&Ps.

We understand that these Financial P&Ps will be provided to the National Council for final consideration and approval.

Once the Financial P&Ps are finalised it is important that they are properly implemented. The Financial P&Ps outline new systems and require the creation of new forms and resources. Accounting For Good recommends that the Office Manager / Administrator, under the supervision of the Branch/ National Secretary, ensure that the appropriate systems and resources are in place to support the implementation of Financial P&Ps.

How the Financial Policies & Procedures are written

While some of the systems and resources outlined in the Financial P&Ps are not yet in place, the Financial P&Ps are written in the present tense – that is, as if all the processes outlined in them are currently happening. This is so the language of the Financial P&Ps does not need to be changed once the systems are in place.

The training section of the Financial P&Ps could not be completed at this time as this is a future action for the Union. A text box has been included to provide the reasons for this, and suggestions for the Union in developing the policy when the time arises.

Appendix: Financial Policies & Procedures

Rail, Tram and Bus Union Financial Policies and Procedures

Prepared by Accounting For Good and RTBU: September 2013

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Approved by the National / Branch Secretary

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Approved by National / Branch Audit and Compliance Committee:

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Approved by National / Branch Executive

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Approved by National / Branch Council

.....
Review Date: (2 years from National Council approval)

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1. Introduction

These Financial Policies and Procedures articulate the commitment of the Rail, Tram and Bus Union (RTBU) to protect the contributions of our members and to encourage best practice in relation to our finances.

This Manual covers critical financial aspects of the work of the RTBU. However, it does not cover:

- Human resources, administration, information technology
- Non-financial reporting obligations to the Fair Work Commission
- Disclosure requirements explicitly contained within the RTBU Rules around remuneration and conflicts of interest introduced in the *Fair Work (Registered Organisations) Amendment Act 2012*.

There is an ongoing review process for these policies. The policies are reviewed within two years of National Council’s approval and then every two years thereafter. It is also amended earlier if:

- Our practices need to be updated or refined according to best practice
- There are changes to the law or government policies that impact on our financial practices
- The Rules of the Union are changed in a way that affects our financial practices
- It becomes clear that the current policies are incorrect or there is a critical gap.

If policies are reviewed or if changes are made these are noted both on the cover sheet to this Manual and in the individual policy.

This policy is to be made available on the RTBU website and to members when requested.

HOW TO READ THIS DOCUMENT

These Financial Policies outline the minimum requirements for each office of the Union, including the National Office, as well as New South Wales, Victoria, Queensland, South Australia – Northern Territory, Western Australia and Tasmanian Branches.

As these Financial Policies apply to all offices, generic language (e.g. “Office”, “Council”, “Executive,” “Audit and Compliance Committee”, “Secretary”, “Assistant Secretary”, and “Office Manager / Administrator”) is used. The phrases “National” or “Branch” are used to be more specific.

2. Financial delegations

The RTBU’s financial policies articulate the commitment of the Union to protecting members’ fees and encourage best practice in relation to the management of finances. Part of this commitment includes developing an appropriate framework to ensure financial decisions for the organisation are being made by the appropriate individuals

It is good practice to ensure that there are proper procedures in place to determine who can commit the union to the purchase of goods and services, and at what levels this takes place. Any expenditure approval policy should also specify who is accountable for spending in particular areas of authority. This should be written down and made available to staff. The Union’s policy can also specify that any spending must be done in accordance with the approved budget for the year.

Activity	N/B Council	N/B Executive	N/B A&CC
Annual financial reporting			
Appointment of auditor	✓		
Prepare annual financial reports			
Oversight of annual financial report preparation			✓
Approval of Executive statement and final sign off on annual financial reports		✓	
Making reports available to members			
Provision of reports to the Fair Work Commission (FWC)			
Budgeting			
Prepare budgets			
Oversight of preparation of budgets			✓
Approval of budgets		✓	
Monitoring of budgets			✓

Abbreviations: N/B Council = National or Branch Council; N/B Executive = National or Branch Executive; N/B A&CC = National or Branch Audit and Compliance Committee; N/B Secretary = National/ Branch Secretary, plus Divisional Secretary where resolved by the Branch Executive to allow Divisional arrangements to continue as per past practice; N/B Asst. Sec = National or Branch Assistant Secretary; N/BOM = National or Branch Office Manager / Administrator.

The table below sets out the RTBU’s “Financial Delegations Table”, outlining the financial authorities of the National/ Branch Council, National/ Branch Executive, National/ Branch Audit and Compliance Committee, National/ Branch Secretary, Assistant National Secretary (full-time)/ Assistant Branch Secretary, and Office Manager / Administrator. More details are available in individual policies.

Throughout these Policies, where the Office Manager / Administrator has responsibility for a role, the National/ Branch Secretary or Assistant Secretary can also exercise that responsibility if needed. Similarly the National/ Branch Secretary can exercise any responsibility delegated to the Assistant Secretary.

N/B Secretary	N/B Asst. Sec	N/B OM	Comment
✓		✓	
✓		✓	Concise report provided to members with advice on how they can access full report
✓		✓	Secretary signs designated officer statement
✓		✓	
✓			

Activity	N/B Council	N/B Executive	N/B A&CC
Procurement			
Approval of purchases within approved budget			
Approval of urgent or unforeseen purchases outside budget		✓	
Preparation and maintenance of Preferred Supplier List (PSL)			
Approval of the PSL			✓
Invoice approval			
Processing of invoices			
Approval of invoices			
Banking and cheque payments			
Administration of accounting system, online banking and cheques			
Opening and closing bank accounts		✓	✓
Changing authoriser on bank accounts		✓	✓
Electronic Funds Transfer (EFT) authorisation of wages and payments		✓	✓
Signing cheques		✓	✓
Credit cards, fuel cards and cab charge			
Approval of new credit cards and credit limits			
Approval of new fuel cards			
Approval of cab charge cards and vouchers			
Approval of monthly statement and reconciliation of credit cards, fuel cards, and cab charge cards			
Oversight of credit card statements, and fuel charge and cab charge statement amounts			✓
Payroll			
Approval of leave, allowances and expenses			
Processes payroll			
Approval of payroll EFT payment file		✓	✓

N/B Secretary	N/B Asst. Sec	N/B OM	Comment
✓	✓		
✓			Secretary also reports such purchases to the Audit and Compliance Committee
		✓	
✓			
		✓	
✓			
		✓	
✓			Need two authorised signatories from the following group: Secretary, officer authorised by the Executive and one member of the A&CC
✓			
✓	✓	✓	Need two authorised signatories
✓	✓		Need two authorised signatories
✓			Plus one other officer approved by the Executive
✓			Plus one other officer approved by the Executive
✓			Plus one other officer approved by the Executive
✓			
✓			
		✓	
✓	✓	✓	Need two authorisers

Activity	N/B Council	N/B Executive	N/B A&CC
Travel			
Approval of travel and travel related expenses			
Reimbursement of staff expenses			
Processing of staff reimbursements			
Approval of reimbursements			
Petty cash			
Administers petty cash			
Signing petty cash cheques		✓	✓
Asset management			
Maintains Assets Register and Depreciation Schedule			
Approval of disposals of assets			✓
Vehicles and equipment			
Maintains and administers equipment			
Approval of issue of new equipment			
Accounts receivable			
Raising a provision for doubtful debt			
Approval for a bad debt write-off			
Insurance			
Oversight of insurance policies and their currency			
Approval of purchase of insurance policies			

3. Financial oversight

The RTBU is committed to robust financial management, to ensure that the interests of our members are protected.

Sound financial management of any organisation requires a series of checks and balances to be in place. This document is the Framework for the Financial Oversight of the RTBU (the Framework). It outlines the overall checks and balances in place to protect the interests of our members. The Framework is complemented by the rest of the Financial Policies and Procedures, which set out how our financial systems work in more detail.

There are a number of key stakeholders who have financial responsibilities in RTBU. They are the:

- National/ Branch Council
- National/ Branch Executive
- National/ Branch Audit and Compliance Committee
- National/ Branch Secretary.

This Framework outlines the roles of each of these stakeholders and their responsibility in relation to financial management of the RTBU.

Role of the National/ Branch Council

The National and Branch Councils are the supreme decision making bodies of the RTBU. They consider a range of matters including amendments to the Rules and strategic priorities for the coming year.

In relation to financial management, the National/ Branch Council:

- Considers and approves the annual audited financial reports – this allows the Council to understand the general financial health of the Union
- Considers and approves the level of fees for the coming year – this allows the Council to balance issues around funding the work of the Union against membership fees
- Considers and approves whether the National Office/ Branch will incur a deficit or surplus in the coming year and the impact this will have on reserve funds – this allows the National Office / Branch to be conscious of the health of the Union including whether there is sufficient funding for the work of the National Office / Branch
- Determine the remuneration of paid officials and employees in the Union – this allows the Council to ensure that officials and employees are appropriately remunerated and that there is compliance with the budget.

The Council may receive advice and recommendations on its financial management role by the Executive. In turn, the Executive considers the work of the relevant Audit and Compliance Committee. This Committee is a subcommittee of the Executive and is made up of the Secretary, the National Assistant Secretary (F/T)/ Branch Assistant Secretary, and a minimum of two members resolved by the Executive.

Role of the National/ Branch Executive

When the Council is not assembled, the National/ Branch Executive has the same powers of the Council with some exceptions. The National/ Branch Executive is involved in strategic decision making and general oversight of the work of the RTBU.

The National/ Branch Executive is also responsible for the regular oversight of the financial health of the Union.

In relation to financial management, the National/ Branch Executive:

- Considers and approves the operational and capital budgets of the relevant National Office/ Branch – this allows the National/ Branch Executive to ensure that the budgets are appropriate to meet the strategic priorities of the Union and that the strategic priorities of the Union are within budget
- Monitors the preparation of the annual audited financial reports and approves them – this allows the National/ Branch Executive to ensure that this aspect of the RTBU's obligations under the *Fair Work (Registered Organisation) Act 2009* is met
- Approves expenditure that is significantly outside budget – this allows the National/ Branch Executive to monitor expenditure above budget

The National/ Branch Executive will also receive the minutes of the meetings of the Audit and Compliance Committee (see below).

Role of National/ Branch Audit and Compliance Committee

The National/ Branch Audit and Compliance Committee oversees the finances of the Union, and is comprised of the National/ Branch Secretary, Assistant National Secretary (F/T) or Assistant Branch Secretary, plus a minimum of two members resolved by the National/ Branch Executive. Or in the alternate, the Branch Audit and Compliance Committee could comprise of the Branch Secretary, plus three members resolved by the Branch Executive. The Committee's role is one of scrutiny, as opposed to financial decision-making. The Committee meets quarterly or as required, to conduct these functions.

In relation to financial management, the Committee:

- Oversees the proper management of the Union's finances in accordance with its priorities, annual budget, policies and procedures
- Reviews and make recommendations to the National/ Branch Council about the financial policies and procedures
- Reviews and endorses the financial strategy and budget for recommendation to the governing body
- Review of financial reports

The National/ Branch Executive receive the records of all Audit and Compliance Committee meetings.

During the life of the term of an Audit and Compliance Committee, any casual vacancy shall be filled by a resolution of the National/ Branch Executive. Members of the Committee are reviewed by the National/ Branch Executive after each quadrennial election and are selected by the National/ Branch Executive.

Role of the National/ Branch Secretary

One of the roles of the National/ Branch Secretary is to run the National Office/ Branch. The National/ Branch Secretary does his or her work in accordance with the rules of the union.

In addition, the National/ Branch Secretary:

- Ensures that there are sound financial policies and procedures in place and that they are followed – this ensures sound financial processes within the Union and compliance with obligations under the *Fair Work (Registered Organisation) Act 2009*
- Ensures the preparation of the annual audited financial reports under the direction of the National/ Branch Executive – this ensures that this aspect of the Union’s obligations under the *Fair Work (Registered Organisation) Act 2009* is met
- Ensures that the operations of the National Office/ Branch are conducted within the budget approved by the National/ Branch Executive, and that expenditure that is significantly outside budget is approved by the National/ Branch Executive – this helps the RTBU stay financially viable
- Ensures laws are complied with including those outlined in the *Fair Work (Registered Organisation) Act 2009*, tax law and employment law – this protects the RTBU and its staff.

The National/ Branch Secretary may delegate these functions to other officials or staff, in line with the Rules.

4. Financial training

Under the changes to the *Fair Work (Registered Organisations) Act*, the Rules of all Unions and branches must be amended to require all officials of the Union and branches who have financial management duties to attend financial training. The training:

- Must be approved by the General Manager of FWC
- Must cover the official's financial duties
- Must be done within 6 months of the person taking office or if the person is already in office within 6 months of 1 January 2014 (per recent extension of the timeline).

It is noted that the RTBU Rules has requirements for officers whose duties include financial management of the organisation or branch, to undertake relevant training

The RTBU is committed to sourcing this training and developing an appropriate training schedule.

Further, in light of the new responsibilities that the National/ Branch Secretary has in relation to governance, it is acknowledged that a specific training package will be developed or sourced for Secretaries, as they will have the ultimate responsibility for ensuring these changes are delivered.

Once the training regime has been finalised, all relevant officers and staff will be required to undertake approved and relevant training.

5. Annual financial reports

In accordance with the Fair Work requirements, all Unions need to prepare annual financial reports for its membership. This policy will look at how the “Full Report” and the “Concise Report” are prepared each year. The Full Report includes a General Purpose Financial Report (GPFR) and an Operating Report. The Concise Report includes the Operating Report, a truncated version of the GPFR and some extra information.

Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) outlines the requirements for annual financial reporting for unions. These are supplemented by the Financial Reporting Guidelines issued by the Australian Industrial Registry and adopted by FWC. FWC has also produced some very useful factsheets on this topic.

The RTBU’s Rules also discuss the annual financial report and appointment of the auditor.

Selection of the auditor

In accordance with the Rules every two years, the National / Branch Council appoints a properly qualified auditor (Rule 25). The RO Act sets out the necessary qualifications for the auditor (Chapter 8, Part 3, Division 4).

The RTBU is committed to independent auditing of the accounts and will work transparently with the auditors. The RTBU is also committed to ensuring continual improvement in financial management. One aspect of this is ensuring that there are fresh eyes looking at the finances periodically. This will be through regularly changing auditors. The National/ Branch Secretary will recommend a change in lead auditor every two years, where practicable, with a change in audit firm every six years in accordance with the meeting cycles of the Council and RTBU Rules. The following criteria are to be used when choosing an auditor:

- Capability – the skills and experience required for the job, in particular do they have experience with registered organisations under the Fair Work regime?
- Stability – the ability to provide the service for the contract period with a continuity of staff
- Cost – the quoted price
- Service – the ability to provide advice and training support to Union finance staff
- Communication skills – the ability to explain accounting issues in plain English.

The selection and appointment of auditor will be subject to the following tender process:

1. The Office Manager / Administrator in conjunction with the National/ Branch Secretary, prepares a Call for Tenders document that is distributed widely to possible suppliers (audit firms)
2. Once tenders are received, the Office Manager / Administrator and National/ Branch Secretary consider each provider against the purchasing principles outlined in the Procurement Policy as well as the criteria outlined above. All suppliers on the Conflict of Interest List are discarded. The Office Manager / Administrator and National/ Branch Secretary compile a list of potential providers and indicate how they compare to the purchasing principles and criteria. The Office Manager / Administrator and National/ Branch Secretary nominate a preferred supplier from the list.
3. The list is provided to the Audit and Compliance Committee for consideration and review of the selection. Any concerns or endorsements will be noted in the Committee minutes.
4. The Council will review the recommendations and have final approval of the appointment of the audit firm.

Preparation of the annual financial reports

The annual financial report is prepared in the following way:

1. As the RTBU follows the calendar year, preparation work for the audit occurs from November through January. The Office Manager / Administrator prepares the draft Full and Concise Reports. These are provided to the auditor.
2. The auditor conducts their on-site audit in February (approximately).
3. Relevant changes are made to the Full and Concise Report, based on the auditor's feedback.
4. The National/ Branch Secretary and Office Manager / Administrator meet to agree on the Full and Concise Reports.
5. The National/ Branch Secretary submits the Full and Concise Report to the National/ Branch Executive, for approval and signing, which is documented in the minutes. The National/ Branch Executive also passes a resolution that members can be provided with a copy of the Concise Report as opposed to the Full Report.
6. This report is then published on the RTBU website for members to view, or published in accordance with any legislative changes on or before 31 May each year.
7. The auditor views the minutes approving the Full and Concise Report before signing the auditor's report.
8. The Full and Concise Report, including the signed auditor's reports are tabled at National/ Branch Council meeting. The Council votes on adopting the Full and Concise Reports.
9. The Full and Concise Reports, including the signed auditor's reports, are then passed by the National/ Branch Executive again. This must occur on or before 30 June each year.

Reporting to the Fair Work Commission

The Office Manager / Administrator lodges the following documents with FWC within 14 days of the National/ Branch Executive's final approval of the Full and Concise Reports:

- A copy of the Full Report
- A copy of the Concise Report
- A certificate signed by the National/ Branch Secretary, as the designated officer of the union, certifying that:
 - the documents lodged are copies of the documents provided to members
 - the documents lodged are copies of the documents presented to a meeting of the Committee of Management.

The Office Manager / Administrator liaises with FWC regarding any questions FWC may have about the reports.

The Union is also required to lodge with FWC a statement showing the particulars of each loan, grant or donation of an amount exceeding \$1,000 made by the Union during the year. This statement is prepared by the Office Manager / Administrator, and approved and signed by the National/ Branch Secretary. The Office Manager / Administrator ensures the statement is lodged with FWC within 90 days of the end of the year.

Management letter

The auditor may provide the Union with what is known as a "management letter". This letter sets out any issues the auditor has with the internal processes.

The National/ Branch Secretary, with the Office Manager / Administrator, prepares a plan of action to respond to the issues raised in the management letter. Once this letter is received it is provided to the Audit and Compliance Committee along with the plan of action, for discussion.

6. Budgets

Budgets are important management tools for ensuring that there are sufficient funds for the Union to be able to perform its work and to ensure that expenditure is within means.

This Policy outlines the annual operational and capital budgeting process. The operational budget estimates expenditure for the general running of the Union each year. The capital budget includes projected expenditure on capital purchases for the coming year.

The annual budgeting process

The National/ Branch Secretary and Office Manager / Administrator prepare draft operational and capital budgets in approximately September each year. The draft budgets are provided to the Audit and Compliance Committee for comment and input. The draft budgets are then provided to the National/ Branch Executive for comment and final approval. Every effort is made to ensure that the budgets are provided to the National/ Branch Executive as soon as possible after feedback is received from the Audit and Compliance Committee.

The RTBU should also endeavour to prepare project budgets as part of the operational budget, where possible. Whilst specific spending cannot always be forecast, an aggregate operational budget is set based on strategic priorities. Specific budgets and any amendments to them do not require the approval of the National/ Branch Executive unless the aggregate operational budget is likely to be breached. However, every effort is made to provide the National/ Branch Executive with specific budgets and any amendments to them.

Once the operational budget is approved, the Office Manager / Administrator enters the budget into the financial reporting system.

Capital budgets are prepared considering the asset replacement and new asset requirements of the coming year, particularly taking into account computing and motor vehicle needs.

Monitoring expenditure against budget

The adopted budgets are the reference point against which actual income and expenditure can be compared to ensure that the RTBU is financially on track.

The profit and loss statements that form part of the regular reports for the National/ Branch Secretary, Audit and Compliance Committee and the National/ Branch Executive, indicate expenditure against the operational budget.

Capital purchases against the capital budget are reported as part of the quarterly reports to the National/ Branch Executive and the Audit and Compliance Committee.

Reviewing the budget

Budgets are reviewed quarterly by the National/ Branch Secretary and the Audit and Compliance Committee. Consideration is given to whether the budgets are sufficient to meet the expenditure needs of the National Office/ Branch. If the budgets need amending, revised budgets are prepared and provided to the National/ Branch Executive for consideration, discussion, amendment and approval.

7. Procurement: purchasing goods and services

The RTBU is committed to making the best use of members' fees in the procurement of goods and services. This Policy provides guidelines on how goods and services can be purchased by the RTBU.

Authority for purchases

Different levels of expenditure require different approval. These are set out below:

- All purchases within the budget approved by the National/ Branch Executive, can be approved by the National/ Branch Secretary
- All urgent or unforeseen purchases outside budget, can be approved by the National/ Branch Secretary, as long as those purchases are reported to the Audit and Compliance Committee at the earliest opportunity
- The National/ Branch Secretary may delegate authority around purchases in accordance with the Rules. To ensure the day-to-day running of the office, the National/ Branch Secretary may delegate in writing the authority to approve all purchases up to \$5,000, without the pre-approval of the National/ Branch Secretary. All such approvals are subject to the scrutiny of the Audit and Compliance Committee.
- The person to whom the authority is delegated will confer and seek the approval of the National/ Branch Secretary if in any doubt that a particular item falls into this authorised expenditure category.

Where possible, appropriate approvals are sought before goods and services are purchased. It is acknowledged that pre-approval is difficult for purchases on credit cards, fuel cards and cab charge cards. See the relevant policies for additional safeguards that have been put in place for these cards.

Purchasing principles

The RTBU adheres to a number of principles when determining which suppliers to choose. They are:

- 1. Value for money, quality and overall service**
The RTBU is entrusted with the money of our members, and strives to obtain value for money when purchasing goods and services. This includes the quality, timeliness and better overall service, as well as price.
- 2. Avoidance of conflicts of interest**
The RTBU is committed to ensuring that purchasing is protected from conflicts of interest (see the section on "Conflicts of interest and Purchasing").
- 3. Preference for Australian made goods and services**
The RTBU is committed to Australian workers and considers whether goods are Australian made when making purchasing decisions.
- 4. Commitment to labour values**
As a Union, the RTBU values commitment to similar values. We consider suppliers' understanding of labour values in determining who we purchase from.

Conflicts of interest and purchasing

The RTBU is committed to avoiding conflicts of interest in purchasing. This helps ensure fairness in purchasing and protects membership fees from misuse.

In relation to conflicts of interest, the RTBU Rules state that:

- All officers of the RTBU are required to disclose within the Union and then to members any “material personal interests” they or a close relative have that might impact on the affairs of the Union
- Any payments to the people or organisations that an officer has a “material personal interest” in must be disclosed to the membership.
- Any payments to related parties to the RTBU need to also be disclosed to the membership. Related parties include officers, their spouses, their relatives and any entities controlled by the RTBU.
- Absenting one-self from any decisions concerning matters where a material personal interest has been declared.

The following is a guide of who is an officer for this purpose:

- All voting members of the National / Branch Council
- All full time officials of the Union
- Anyone who holds property on behalf of the Union (e.g. a Trustee)
- Any Office Manager / Administrator or individual with responsibility for procurement or major purchasing decisions
- Any other staff member with a level of delegated decision-making authority in relation to the Union’s finances.

The Union will apply a ‘reasonable person’ test to decide whether a reasonable person would perceive that the relevant individual could be influenced by a private interest when carrying out their duties. The Office Manager / Administrator should undertake this assessment. In the case of activities relating to the Office Manager / Administrator, the National/ Branch Secretary will make this assessment.

The purpose of this section of the Financial Policies and Procedures is not to ensure compliance with these sections of the RTBU Rules. However, the information compiled as a result of these sections helps inform our purchasing practices.

As a result of these sections a list containing all “related parties” and people and organisations with whom officers have a “material personal interests” must be compiled by the Officer Manager. The Office Manager / Administrator keeps this list (the Conflict of Interest List) and provides a copy to the National/ Branch Secretary.

The Office Manager / Administrator ensures that the Conflict of Interest List is updated, and updated copies are provided to the National/ Branch Secretary.

When purchases are made the person authorising the purchase will ensure that wherever possible the supplier is not on the Conflict of Interest List provided by the Office Manager / Administrator.

Selection of suppliers

Selection of suppliers for regular purchases

Regular purchases are made using a Preferred Supplier Listing (PSL). The PSL is maintained by the Office Manager / Administrator for regular purchases with annual spend under \$50,000. All regular purchases with annual spend over \$50,000 are subject to a tender process (see below).

Three quotations are required to be obtained for each type of regular purchase, except in circumstances where there are good reasons for not doing so (for example, where three options for supply is not available). The decision regarding the preferred provider is made with the purchasing principles in mind, and approved by the relevant governing body.

Any suppliers on the Conflict of Interest List will be excluded. The Office Manager / Administrator reconsiders the PSL whenever the Conflict of Interest List is updated.

The PSL is reviewed at least every four years, following the RTBU quadrennial elections.

Selection of suppliers for other purchases

The process for selecting suppliers for purchases that are not regular is determined by the amount of the purchase or contract to be entered into, in particular:

- **Tenders** are used for the purchase of goods or services, where there are a range of suppliers to choose from and the annual spend is over \$50,000
- **Three quotations** are required for the purchase of goods or services not on the PSL and with annual spend between \$25,000 - \$50,000
- **Two quotations** are required for the purchase of goods and services not on the PSL and with annual spend between \$5,000 - \$25,000

Where there are good reasons for not applying a tender process or seeking three quotations (for example,

entitlement to government purchasing concessions, or not enough suppliers to warrant a formal tender or quotation process), the reasons must be noted in writing and approved by the National/ Branch Secretary and reviewed by the Audit and Compliance Committee.

All suppliers on the Conflict of Interest List are excluded.

Only someone with the delegated authority to approve purchases of the given amount can decide which supplier to choose in the above process. Decisions should be made in accordance with the Purchasing Principles.

Tender process

The tender process is as follows:

1. The Office Manager / Administrator in conjunction with the National/ Branch Secretary prepares a Call for Tenders document that is distributed widely to possible suppliers.
2. Once tenders are received, the Office Manager / Administrator and National/ Branch Secretary consider each provider against the purchasing principles. All suppliers on the Conflict of Interest List are discarded. The Office Manager / Administrator and National/ Branch Secretary compile a list of potential providers and indicate how they compare to the purchasing principles. The Office Manager / Administrator and National/ Branch Secretary select the successful supplier based on the evaluation.
3. The list and supporting information is provided to the Audit and Compliance Committee for consideration and review of the selection. Any concerns or endorsement of the selection is noted in the Committee minutes.
4. With the exception of tendering for auditors, all tenders that have been awarded will be reported to the National/ Branch Executive at the next meeting.
5. The process for selecting and awarding tenders greater than \$50,000 is repeated every 4 years for ongoing suppliers, in line with the RTBU quadrennial elections.

8. Invoice approval

Goods and services are purchased in accordance with the Procurement Policy. Pre-approval must have been sought from the National/ Branch Secretary for amounts above what is delegated to individuals (see Authority for Purchases on page 20).

When an invoice is received for goods/services ordered, the invoice must be checked by the relevant individual responsible for organising and receiving the goods/ services for accuracy and to confirm that the items have been received.

Once it is confirmed the invoice is accurate and justified, the invoice is approved by the National/ Branch Secretary, and forwarded to the Office Manager / Administrator for processing and payment via EFT or cheque (see Banking and Cheque Payments).

9. Banking and cheque payments

Bank accounts

Any changes in bank accounts require the authorisation of the National/ Branch Secretary and one other authorised signatory being either an officer authorised by the National/Branch Executives or a member of the Audit and Compliance Committee. Changes to bank accounts include opening and closing of accounts, and changes in authorisers.

The Office Manager / Administrator conducts bank reconciliations at least monthly.

EFT authorisations

Banking is performed at least weekly. A payment batch is created on the Accounting System by the Office Manager / Administrator and uploaded onto the online banking system. The supporting invoices are provided with the EFT payment file and submitted for approval online by the National/ Branch Secretary, or in their absence, a second authorised signatory from the following list:

- Assistant Secretary
- Officers authorised by the National/ Branch Executive
- Nominated member from the Audit and Compliance Committee

Under no circumstances can the person who prepares and uploads the EFT payment batch have single access to release and approve the payment on the online banking system. Authorised signatories must satisfy themselves as to the accuracy and consistency of the documentation and the EFT payment file, before approving the payment online.

Cheque authorisations

Where cheques are required, the National/ Branch Secretary instruct the Office Manager / Administrator to draw up a cheque. The cheque must be signed by the National/ Branch Secretary and one other authorised signatory from the following list:

- Assistant Secretary
- Officers authorised by the National/ Branch Executive
- Nominated member from the Audit and Compliance Committee

10. Credit cards, fuel cards & cab charge cards/vouchers

Credit cards allow the RTBU to purchase goods and services where it is not practical to pay by cheque or bank transfer. They are also a potential source of fraud. These two considerations are balanced in this Policy, to protect the RTBU as well as enable its work to be done.

Credit cards

The issuing of new credit cards and the increase in credit card limits require the authorisation of the National/ Branch Secretary and one other officer authorised by the National/ Branch Executive. No individual credit card will have a limit greater than \$10,000.

Credit cards are only used for work related expenditure. The only exception is for fuel, which can be purchased on credit cards and used reasonably for personal reasons strictly in accordance with employment conditions.

All credit cardholders sign a statement indicating that:

- The card will only be used for work related purchases (except for the fuel exception noted above)
- The card will not be used for cash withdrawals and confirming this function has been disabled at the point of issue
- The card will not be used by anyone other than the authorised holder of the card
- That receipts will be obtained for all purchases. Where this is not possible the cardholder will make a note about the nature and amount of the purchase at the time that the purchase was made and this will be signed by the cardholder. The note will be provided to the Office Manager / Administrator.
- Where it is found that the cardholder has misused their card for personal purposes, whether intentionally or accidentally, they agree to repay the RTBU the money spent and may face disciplinary action.

Credit cards are never to be used for personal, non-work related expenses, even if the cardholder intends to reimburse the union at a later date. Any cardholder who has been found to have misused their credit card may face disciplinary action, including revocation of their credit card and/or a formal warning. If the card is found to have been deliberately and wilfully misused, and/or if the breach of policy is significant or repeated, the RTBU is like to consider the cardholder's behaviour to be an example of serious misconduct.

Cardholders must return their credit cards to the National/ Branch Secretary on or before the employee ceases employment with the Union.

Credit cards are only used where necessary and payment via invoice is preferred over the use of credit cards.

Credit card statements are paid by direct debit, but they undergo the following scrutiny:

- Within seven days after the end of the billing cycle, the cardholder will be provided with a credit card statement and will be required to perform a reconciliation of any transactions incurred for that month
- The cardholder must verify that each purchase was for approved budget expenditure and attach relevant receipts or invoices
- The monthly statement will be signed to indicate all transactions were valid
- If a cardholder fails to reconcile their accounts in a timely manner, their cards may be suspended
- The Office Manager / Administrator reviews the credit card statements and considers it in light of the usual expenditure. If the Office Manager / Administrator is satisfied that the bill is accurate and justified, it is submitted to the National/ Branch Secretary for final approval
- The Audit and Compliance Committee review the credit card statements at their quarterly meetings.

Fuel cards

The issuing of new fuel cards require the authorisation of the National/ Branch Secretary and one other officer authorised by the National/ Branch Executive.

Fuel cards are used in accordance with employment conditions. The employment conditions of some staff allow for reasonable personal use of RTBU vehicles, including fuel. Where personal use of vehicles or fuel cards is not included in employment conditions, fuel cards, like vehicles, are only used for work related purchases.

All receipts for purchases on fuel cards are kept and provided to the Office Manager / Administrator.

Fuel card statements are paid by direct debit, but undergo the following scrutiny:

- For the fuel card of the general use National Office/ Branch vehicle, the Office Manager / Administrator checks the statement against receipts
- The Office Manager / Administrator views the fuel card statements and considers them in light of the usual expenditure
- If the Office Manager / Administrator is satisfied that the bill is accurate and reasonable, it is submitted to the National/ Branch Secretary for final approval
- The Audit and Compliance Committee review the fuel card statements at their quarterly meetings.

Cab charge cards and vouchers

The issuing of new cab charge cards require the authorisation of the National/ Branch Secretary and one other officer authorised by the National/ Branch Executive.

Cab charge cards are only used for work related taxi travel. All cab charge holders sign a statement indicating that:

- The card will only be used for work related taxi travel
- The card will not be used by anyone other than the authorised holder of the card
- That receipts will be obtained for all taxi travel. Where this is not possible the cardholder will make a note about the nature and amount of the purchase at the time that the purchase was made and sign the note. This will be provided to the Office Manager / Administrator.
- When the cab charge card statement is received, the cardholder will provide receipts or signed notes for all line items.
- Where it is found that the cardholder has misused their card for personal purposes, whether intentionally or accidentally, they must repay the RTBU the money spent.

Cab charge card statements undergo the following scrutiny:

- The cardholder must provide written receipts or signed notes for each line item in the cabcharge statement
- The Office Manager / Administrator views the cab charge card statements and considers them in light of the usual expenditure. If the Office Manager / Administrator is satisfied that the bill is accurate and justified they submit it to the National/ Branch Secretary for final authorisation
- The Audit and Compliance Committee review the cab charge statements at their quarterly meetings.

Loss of credit cards, fuel cards or cab charge cards

Loss or theft of a credit card, fuel card or cab charge card should be reported as soon as possible to the card authority, regardless of when the loss occurs. The loss or theft should also be reported to the Office Manager at the earliest available opportunity.

11. Payroll, travel and other staff reimbursements

The RTBU is committed to ensuring the timely and accurate payment of its employees, as well as reimbursement for authorised work-related expenditure.

The purpose of this Policy is not to ensure that the employment conditions are followed but rather that the appropriate financial controls are in place.

Where any entitlements relate to the National / Branch Secretary, any approvals for leave, allowance and expenses, must come from another officer authorised to do so by the Executive.

Salary setting

In accordance with the RTBU Rules, the National Council has the power to determine the salaries and conditions of employment of paid office bearers. The National Secretary and Assistant National Secretary determine the salary of the rest of the staff of the National Office.

In accordance with the RTBU Rules, the Branch Council has the power to determine the salaries and conditions of employment of paid Branch office bearers and persons engaged as employees.

Disclosures of remuneration packages will be made in accordance with the RTBU rules, including a requirement to disclose the remuneration of all full time officers. Remuneration includes all non-cash benefits, and payments received for directorships or board appointments by virtue of being an officer of the Union.

All salaries are budgeted for in the operational budget.

Outside employment

Employees and officials may work outside of their main employment if it does not conflict with or adversely affect the performance of their official duties. This policy applies to all outside paid employment as well as paid or unpaid directorships.

Payroll processing

All casual staff complete timesheets, which are monitored by the Office Manager / Administrator.

Whenever relevant, permanent staff and officials complete a Leave, Allowances or Expense Sheet, in line with the payroll cycle. It indicates what leave the staff member or official has taken and any allowances or expenses they may be eligible for from the preceding week.

Timesheets and Leave, Allowances and Expenses Sheets are provided to the National/ Branch Secretary for checking. The National/ Branch Secretary checks that the sheets accurately reflect the work and entitlements of staff and officials, and then signs them. They are then provided to the Office Manager / Administrator for processing and paid via EFT in line with the Banking policy.

Travel and accommodation

When officials and staff are required to travel for work related purposes all work related costs are covered by the RTBU.

For air travel, all flights and accommodation must be first approved by the National/ Branch Secretary. Flights and accommodation are then booked through a supplier on the PSL. In the absence of a preferred supplier, flights and / or accommodation are booked in line with the procurement policy.

All train travel, bus travel, car hire and other accommodation costs are purchased in line with the Procurement or Credit Card Policy.

Work related taxi travel is either paid for with a cab charge card, credit card or reimbursed.

Use of own vehicle

While the use of a private vehicle is generally discouraged, it may be necessary for staff to use their own vehicle for work related purposes.

Prior approval for personal car use must first be sought from the National/ Branch Secretary. It is the responsibility of the official or employee to ensure the vehicle is covered by a current comprehensive motor vehicle policy and to pay any excess that may be applicable in the event of an accident.

Reimbursement is calculated in accordance with the Australian Tax Office recommendations. See <http://www.ato.gov.au/content/00313836.htm>.

For staff to obtain reimbursement, the vehicle engine size and kilometres travelled are recorded on the Leave, Expenses and Allowances Sheets. Approved allowances are processed with the payroll.

Meals

Where work related travel requires officials or staff to be away from home overnight, meals are usually provided – for example through work functions, hotel breakfasts, meetings with catered lunches, hotel room service. If such meals have not been provided, reasonable meal expenses may be placed on credit cards or on room service.

Where a staff member or official has to make an out of pocket payment for meals while they are travelling for work purposes, they can obtain a reimbursement of the meal expense up to the amount set by the National/ Branch Executive after each RTBU quadrennial election, and taking into account the Australian Tax Office guidelines. The Australian Tax Office publishes guidelines each year setting out how meal allowances. See the following website for the most recent guidelines: <http://law.ato.gov.au/atolaw/view.htm?DocID=TXD/TD201217/NAT/ATO/00001&PiT=99991231235958>. The relevant amounts are the amounts outlined for “breakfast, lunch and dinner” in the tables.

Overnight allowances

The RTBU may pay officials, staff or delegates an overnight allowance for each night they are away from home. The allowance is compensation for the sufferance and inconvenience of being away from home, and is paid in accordance with resolutions of National/ Branch Executives.

An allowance sheet is completed and processed in accordance with the payroll as outlined above.

6. Budgets

Reimbursement of other staff expenses

Where an official or staff member incurs a reasonable work related expense, the RTBU reimburses the amount of the expense.

Reasonable work related expenses covered include, but are not limited to:

- Parking – Where officials or staff are required to pay for parking to attend work related meetings or events. Note that parking is not covered unless a staff member has been required to drive to work for work related reasons, and no RTBU parking is available
- Train and bus travel – Where officials or staff are required to pay for train or bus travel to attend work related meetings or events
- Food and beverages – Where staff and officials have been required to purchase food or beverages for a work meeting, reasonable expenses are covered.

Expenses that include personal use

Other expenses including but not limited to home phone and internet bills may be reimbursed by the RTBU as part of an officer or employees' employment conditions.

The Office Manager / Administrator ensures that all fringe benefits tax implications of these payments are addressed.

Expenses are to be incurred in line with the Procurement Policy. Where reasonable to do so, the staff member or official seeks approval from the Office Manager / Administrator or National / Branch Secretary before the expense is incurred. The official or staff member must complete an Expenses Reimbursement Sheet, attach the appropriate receipts and provides this to the Office Manager / Administrator for processing as part of the payroll process.

12. Petty cash

Petty cash is designed to meet minor expenses on a day-to-day basis. As cash on the premises, petty cash is an easy source of fraud, so controls are important.

Petty cash administration

The Office Manager / Administrator administers petty cash. Petty cash is kept in a separate tin in a locked cabinet, the access to which is controlled by the Office Manager / Administrator. No other funds are kept in the same tin. Cash must not be taken out of the petty cash tin without authorisation from the Office Manager / Administrator.

When the Office Manager / Administrator is absent on leave, the replacement or the National/ Branch Secretary administers petty cash.

The petty cash float is a maximum of \$1000.

Petty cash is reconciled at least monthly.

Use of petty cash

Petty cash is only used for minor expenses and for urgent items under \$50 in value, such as:

- Postage
- Stationery
- Minor staff travel
- Staff amenities
- General meeting expenses.

Purchases need to follow the same process of approval outlined in the Procurement Policy.

The process for petty cash is as follows:

1. When petty cash is required for a minor or urgent expense, the relevant staff member completes a Petty Cash Form, outlining the nature of the purchase
2. The staff member provides the Petty Cash Form to the Office Manager / Administrator and seeks petty cash funds
3. The item is purchased and a receipt obtained
4. The staff member provides the Office Manager / Administrator with a copy of the receipt and any change.

13. Asset Management

This Policy sets out the practices of the RTBU in relation to the purchase, depreciation, divestment and disposal of assets.

Financial recording for assets

Major assets are classified as items with a purchase price greater than \$1,000. These assets are capitalised when purchased and depreciated over their useful life. They are tracked on an Asset Register.

Minor assets are classified as items with a purchase price less than \$1,000. These items are expensed in the period in which they are bought.

All assets are purchased in line with the Procurement Policy.

The Office Manager / Administrator maintains an Asset Register and updates it when a new major asset is acquired or disposed of. They also develop and maintain a Depreciation Schedule for each major asset.

The **Asset Register** includes the following details for all major assets:

- Comprehensive description of the item including any manufacturers' serial number or other identifying numbers
- Name of supplier
- Date of purchase
- Cost of purchase (excluding GST)
- Location of the item
- Asset number issued to the item
- Invoice number
- Purchase journal number for reference to the accounting system.

The **Depreciation Schedule** includes the following details:

- Identifying information about the asset
- Cost of the asset
- Opening written down value (cost minus accumulated depreciation)
- Type/class of asset
- Effective life of the asset
- Method of depreciation (straight line or diminishing cost)
- Depreciation rate.

The Asset Register and Depreciation Schedule are updated quarterly.

Purchase of Major Assets

Major assets are purchased in accordance with the Procurement Policy and approved capital budget.

When the asset is delivered the Office Manager / Administrator is informed. The Office Manager / Administrator ensures that the item is tagged with an Asset Number and is listed on the Asset Register.

Intangible assets such as software, licences and goodwill should be accounted for in the same way as tangible assets, tracked on the Asset Register and amortised over their useful life.

Depreciation

The Asset Register and Depreciation Schedule are used to calculate and reconcile depreciation for each asset.

Depreciation rates are based on the Australian Tax Office's effective life estimates, and depreciation is adjusted each year.

The Australian Tax Office provides a schedule of effective life estimates for many kinds of asset. The most current ruling is TR 2012/2, and can be found at: <http://law.ato.gov.au/atolaw/view.htm?DocID=TXR/TR20122/NAT/ATO/00001&PiT=99991231235958>

Depreciation should be adjusted as part of the annual accounting and audit process.

Disposals

Assets are only disposed of when they are no longer needed by the RTBU. Written approval of the National/Branch Secretary - or appropriate Divisional officer in accordance with the RTBU Rules - and at least one member of the Audit and Compliance Committee is required for such disposal.

Disposals are conducted so that the best return to the RTBU is achieved.

Items of appreciable market value of at least \$500 are to be sold by public or online auction, trade-in or by other such method approved by the National/Branch Secretary. Any profit or loss that results from the disposal of the asset is recorded in the accounting system. Any GST implications are also recorded.

Items of market value of at least \$500 that can be reused or recycled are given to the Australian Council of Trade Unions, local trades and labour councils or a registered charity for distribution as they see fit.

Items of no appreciable market value or of value less than \$500 that cannot be reused or recycled are disposed of by dumping at approved refuse sites or by destruction.

Any items sought to be purchased by an official or employee of the RTBU must first be independently valued using a process approved by the National/Branch Secretary and undertaken by the Office Manager / Administrator.

The disposal of the assets and the manner of their disposal is recorded in the Asset Register and Depreciation Schedule.

14. Vehicles and equipment provided to staff

The RTBU provides cars and equipment to some officials and staff, in order for them to be able to conduct their work. This Policy outlines how vehicles and equipment can be used by RTBU officials and staff.

Administration

The Office Manager / Administrator is responsible for the administration of RTBU equipment and cars.

When any RTBU equipment or vehicles are provided to officials or staff, this is recorded by the Office Manager / Administrator and signed by the official or staff member. The Office Manager / Administrator also records when officials or staff return equipment or cars and the official or staff member signs this.

The Office Manager / Administrator ensures that all fringe benefits tax implications of the personal use of vehicles and equipment are addressed.

RTBU vehicles

Personal use of RTBU vehicles

Vehicles are allocated to some officials and staff as part of their employment conditions, which allow reasonable personal use of the vehicle. Where this is the case, officials and staff are entitled to use cars in line with their employment conditions.

Fuel bought using Union credit cards and fuel cards can also be used for reasonable personal use as per the Fuel Card policy.

Otherwise, RTBU vehicles, credit cards and fuel cards are only used for work related purposes.

Maintenance

All RTBU vehicles require regular servicing.

Officials and staff with RTBU vehicles must ensure these vehicles are serviced whenever required, and must maintain the vehicle's appearance and mechanical operation to a high standard. Water, oil and tyre air are to be checked regularly.

Accidents and incidents

All accidents or incidents involving RTBU vehicles should be reported to the Office Manager / Administrator as soon as possible after the incident regardless of fault. Details of the incident must also be provided.

Officials and employees must reimburse any out of pocket expenses incurred by the RTBU if an incident is found to be the fault of that individual.

Parking

RTBU vehicles may be parked in RTBU spaces where available. The responsible official or staff member ensures that the vehicle is parked safely and lawfully wherever it is parked.

Traffic infringements

Any traffic infringements that occur while driving a RTBU vehicle are the responsibility of the official or staff member to whom the vehicle is allocated.

Portable electronic devices

Some officials and permanent staff are allocated RTBU portable electronic devices (PED) as part of their employment conditions.

All PEDs must be blocked for international calls and data roaming, unless otherwise authorised by the National / Branch Council for work related purposes. Reasonable personal usage of PEDs is allowed as part of officials and staff employment conditions. If costs are incurred that cannot be considered reasonable or appropriate, funds will be recovered by the RTBU and / or disciplinary action taken.

All officials and staff ensure that their PEDs are used in accordance with the law including privacy, copyright, criminal, work health and safety, and road traffic laws.

All officials and staff are responsible for keeping their PEDs in good condition.

Loss or theft of the PED should be reported to the Office Manager / Administrator and telephone provider as soon as possible. Accidental loss or damage will be individually assessed, but as a general guide, a one-off replacement may be borne by the Union at its discretion.

Security PINs etc should be applied to PEDs where possible, to protect work related and personal information, and prevent misuse.

Other RTBU equipment

Unless authorised by the National/ Branch Secretary, personal use of other RTBU equipment is not allowed, unless included in employment conditions of the official or staff member.

All officials and staff in possession of RTBU equipment are responsible for:

- Maintaining it in good condition
- Lawful and responsible use
- Notifying the Office Manager / Administrator if it is lost, stolen or damaged.

15. Gifts, hospitality and entertainment

Gifts and benefits

A “Gift” is an item of value (e.g. gift voucher, entertainment such as sporting tickets, hospitality, travel, commodity, property etc.) which one person or organisation presents to another. The purpose of the gift, to a certain extent, affects how it should be managed.

An officer or staff member of the Union will not:

- Solicit for private purposes any benefit in connection with that person’s official function and duties
- Accept any benefit for any official function or duties performed or not performed which could create an actual, perceived or potential conflict of interest.
- Accept any gift or money or benefit by way of loans and the like for any functions or duties performed or not performed
- Accept a gift of influence, being a gift that is intended to generally ingratiate the giver with the recipient for favourable treatment in the future
- Accept a monetary gift such as cash, cheques, money orders, traveller’s cheques, direct deposits, credit cards and the like
- Accept any gift where there is a commercial relationship between the union and another organisation. An inappropriate gift would include any item that might provide or be perceived as providing incentive for an officer or staff member to seek the services of a particular company.

An officer or staff member may accept a gift in the following circumstances, and where the gift is *not* from an employer:

- A gift with a value less than or equal to \$100, where it does not fall into a category mentioned above

- A token gift, being a gift that is offered in work situations to the Union or to staff representing the Union. Such gifts are often small office or business accessories (e.g. pens, calendars, folders) that contain a company or organisational logo. They are usually products that are mass-produced and not given as a personal gift.
- A gift of appreciation, being a gift that is generally given to express gratitude or thanks, such as flowers, chocolates and the like, in appreciation of performing a specific task or for performing duties in an exemplary manner.

Offers of gifts and/or benefits made to family members of employees to avoid the requirements of this policy will not be accepted.

Officers and staff members must notify the Office Manager / Administrator for inclusion in a Register of Reportable Gifts. This register is reviewed by the National/ Branch Secretary and Audit and Compliance Committee:

- All gifts and benefits received during a financial year with a total value in excess of \$100. This includes recurrent gifts from a person or organisation.
- All gifts from an entity controlled by the Union. For the purposes of this policy an entity controlled by the union is given the meaning as set out in the *Fair Work (Registered Organisations) Act 2009*.

The Office Manager / Administrator will maintain a register of Reportable Gifts. It will record:

- Details of the gift or benefit
- The date received
- The name, position titles and organisation involved.

Hospitality and Entertainment

Officers and staff members will at times be offered hospitality (e.g. food and drinks) at work-related functions and similar activities, as part of their role in representing the Union or managing Union business. As a general rule it is acceptable for officers and staff members to accept modest offers of hospitality of the type that the Union itself would offer for similar activities. Officers and staff members should not accept extravagant hospitality, regular or frequent hospitality, or any hospitality designed to influence an employee's decision-making process.

Expenditure on entertainment and hospitality must be:

- For the Union's purposes
- Properly documented
- Approved by the National/ Branch Secretary
- Available for scrutiny by audit.

Expenditure for the sole purpose of entertaining Union staff is not permitted unless there are clear benefits in terms of training and/or staff morale such as:

- Staff retiring or resigning
- Reward or recognition of a notable achievement
- Recognised seasonal holidays
- National/ Branch Council or other Union events
- Days set aside for staff bonding or morale
- Staff meetings.

The provision of alcohol for entertainment and hospitality purposes is acceptable, but should be kept within prudent and reasonable limits, taking into consideration the nature of the function.

16. Accounts receivable

The Union is committed to ensuring all funds owing to it are collected in a timely manner. In the Union, the majority of accounts receivables include but are not limited to:

- Membership fees
- Grants and other external funding

The Office Manager / Administrator is responsible for monitoring amounts owing, through the management of an aged debtors listing.

Provisions are raised for amounts that may not be recoverable. Write-offs of bad debt are approved by the National/ Branch Secretary and reported to the Audit and Compliance Committee.

The National/ Branch Secretary must also approve credits issued against any amounts owing.

17. Insurance

The RTBU is committed to having appropriate insurance cover as a key risk mitigation strategy.

The Office Manager / Administrator ensures that the RTBU has the following insurances and that they are current:

- Building Insurance (where relevant)
- Office Contents Insurance
- Public Liability Insurance
- Workers Compensation insurance
- Comprehensive Car insurance for RTBU vehicles
- Professional Indemnity
- Office Bearers' or Directors' Liability Insurance that covers all members of the National / Branch Council and National/ Branch Executive, as well as the Audit and Compliance Committee.

In light of the high-risk nature of the Union environment, the National Office will request and keep copies of certificates of currency for Professional Indemnity and Office Bearers' / Directors Liability Insurances for the National Office and each Branch.

The Office Manager / Administrator reviews insurance policies two months before they expire, and recommends to the National/ Branch Secretary and the appropriate insurance provider for the next period of insurance. All insurance policies are purchased in accordance with the Procurement Policy.

It is noted that purchases of insurance policy are subject to scrutiny ahead of actual payment authorisation by the Audit and Compliance Committee.

Any incidents that may give rise to an insurance claim must be notified to the Office Manager / Administrator as soon as possible. These incidents may also be covered by alternate policies, for example the Vehicles and Equipment provided to Staff Policy and any RTBU policies around work health and safety.

18. Addendum

{intro copy to explain the next series of forms}



RTBU

Allocation of Union Property

This form is to be used when an employee / official is entitled to, and allocated, union assets.

Name:
Position:

ASSET ALLOCATION DETAILS

Date	Description of Asset	Condition	Asset Number

- ▶ I confirm that I have read, understand and will comply with the National Policies and Procedures section titled *Vehicles and equipment provided to staff*.
- ▶ I will use the allocated assets in a lawful and responsible manner
- ▶ I will notify the Office Manager / Administrator as soon as possible if any asset is damaged, lost or stolen.
- ▶ I understand that failure to comply with the above will result in the allocation of any or all assets being reviewed.

Signature

Name:	Date:
Position:	
Signature:	

Secretary's Signature

Name:	Date:
Position:	
Signature:	



RTBU

Application for Leave

Please complete the information below, and forward this form to the Secretary for approval. Once approved the Secretary will forward this form to payroll for processing.

Employee Name:

LEAVE TYPE	START DATE (First day you will be away)	END DATE (Last day you will be away)	TOTAL NO. OF WORKING DAYS/HOURS:
<input type="checkbox"/> Annual Leave			
<input type="checkbox"/> Personal/Carer's Leave			
<input type="checkbox"/> Compassionate Leave			
<input type="checkbox"/> Accumulated Day Off			
<input type="checkbox"/> Leave Without Pay			
<input type="checkbox"/> Long Service Leave			

Signature:

Date:

National Secretary's Name:

Signature:

Approved Declined

Date:

FOR PAYROLL USE ONLY:

Checked against timesheet

Entered for Payroll



RTBU Asset Disposal Form

This form is to be used where an asset has been identified as surplus to requirement, and is to be disposed of via sale, trade-in, scrapping, or donation to an outside organisation in accordance with cl 13 of the National P&P.

Employee Details

Name:	Position:
-------	-----------

Asset Details

Asset Number:	Serial Number:
Asset Description:	
Asset Location:	
Person in Possession:	Date of Disposal:
Reason for Disposal:	
WDV:	Hard Drive Reformatted* (Yes/No/NA)
Sales date:	Sales proceeds:

Section C – Disposal Approval

Name:	Date:
Position:	
Signature:	

Name:	Date:
Position:	
Signature:	



RTBU Asset Disposal Form

This form is to be used where an asset has been identified as surplus to requirement, and is to be disposed of via sale, trade-in, scrapping, or donation to an outside organisation in accordance with cl 13 of the National P&P.

Employee Details

Name:	Position:
-------	-----------

Asset Details

Asset Number:	Serial Number:		
Asset Description:			
Asset Location:			
Person in Possession:	Date of Disposal:		
Reason for Disposal:	Method of Disposal:		
WDV:	Sales date:	Sales proceeds:	Hard Drive Reformatted* (Yes/No/NA)

Section C – Disposal Approval

Name:	Date:
Position:	
Signature:	

Name:	Date:
Position:	
Signature:	



RTBU

Audit & Compliance Committee Meeting Agenda

Date:

Venue:

Time:

	Relevant Person	Relevant Document (to be attached)	Estimated time
OPENING			
Welcome, Apologies, Quorum	Chair		1 min
Conflict of Interest Disclosures	Chair	Conflict of Interest register	1 min
Previous Meeting Minutes ▶ Confirmation ▶ Matters arising / action list	Chair	ACC Minutes	5 mins
STRATEGIC ISSUES FOR DISCUSSION OR DECISION			
Budget Approval/Review	Chair Partner CFO	Budget	15 mins
Quarterly Financial Report	Chair Partner CFO	Quarterly Financial Report	15 mins
GENERAL BUSINESS			
Preferred Supplier List	Chair	Preferred Supplier List	5 mins
Review of purchases outside tender process	Chair	Report on purchases outside tender process	5 mins
Report on expenses outside budget	Chair Partner CFO	List of expenses outside budget	5 minutes
Report on expenses above \$5,000 occurred without pre-approval of the National Secretary	Chair Partner CFO	List of expenses above \$5,000 without pre-approval	5 minutes
Bank Accounts	Chair	Bank authorisation form	5 mins
Disposal of assets	Chair	Asset Disposal Form	5 mins
Review of Credit Card Statements, Fuel cards and Cab Charge cards	Chair Partner CFO	Credit Card/Fuel Card/Cab Charge Statements	10 mins
Review of Register of Reportable Gifts	Chair	Register of Reportable Gifts	5 mins
Review and Discussion of Management Letters	Chair		5 mins
MEETING FINALISATION			
Other	Chair		
Meeting close	Chair		15 mins



RTBU Audit & Compliance Committee Meeting Minutes

Date: Venue: Time:

Item	Resolution/Action	Relevant Document	Person responsible
OPENING			
Present Enter List of Committee members present at the meeting		Attendance book	
Apologies Enter List of Committee members who have provided apologies		Attendance book	
Conflict of Interest Disclosures Indicate whether any conflict has been disclosed	Indicate if any resolution is approved or action is taken to address conflict of interests	Conflict of Interest register	
Previous Meeting Minutes Minutes of the A&CC Meeting held on Enter date of previous meeting were tabled and circulated	Indicate (via a Resolution) if Minutes are true and correct copy of previous meeting or indicated amendments and subsequent resolution that amended minutes are a true and correct copy of the meeting		
Matters arising / action list Indicate "No Matters arising" or list any matters arising or action from previous meeting discussed	Indicate (via Resolutions or Actions) any follow up on matters arising from the previous minutes	Previous A&CC Minutes	
STRATEGIC ISSUES FOR DISCUSSION OR DECISION			
Agenda Item for Discussion Enter details of any discussion held	Enter any relevant Resolution or Action		
Quarterly Financial Report Enter details of any discussion held about the Financial Report	Indicate via Resolution endorsement of Financial Report and/or any recommendation to the National Executive/Council	Quarterly Financial Report	



RTBU

Audit & Compliance Committee Meeting Minutes

Item	Resolution/Action	Relevant Document	Person responsible
Review of Credit Card Statements, Fuel cards and Cab Charge cards Enter details of any discussion held about Statements review	Indicate via Resolution endorsement of Statement reviews or any actions/ recommendation arising	Credit Card/Fuel Card/ Cab Charge Statements	
GENERAL BUSINESS			
Preferred Supplier List Indicate either "No changes to PSL" or report recommended changes	Indicate via Resolution endorsement of any amendment to the PSL	Preferred Supplier List	
Bank Accounts Indicate either "No changes to Bank accounts" or report recommended changes	Indicate via Resolution endorsement of any amendment to the Bank accounts	Bank authorisation form	
Disposal of assets Indicate either "No asset disposed" or report acknowledgement of disposal	Indicate via Resolution acknowledgment of disposal of assets	Asset Disposal Form	
Other Report any discussions held	Enter any relevant Resolution or Action		
Management Letter Report any discussions held	Enter any relevant Resolution or Action	Management Letter	
MEETING FINALISATION			
Meeting close Enter the time the meeting closed			

Approved as a true and correct record of the meeting (Signed by The Chair):



RTBU

Audit & Compliance Committee Terms of Reference

Establishment

The Audit and Compliance Committee (“The Committee”) is a subcommittee of the RTBU National/Branch Executive, established in accordance with Item 3. *Financial Oversight of the RTBU National Financial Policies and Procedures*.

Purpose

The Committee oversees the finances of the Union. The Committee’s role is one of scrutiny as opposed to financial decision-making. The committee conducts the following functions:

- ▶ Oversees the proper management of the Union’s finances in accordance with its priorities, annual budget, policies and procedures
- ▶ Reviews and makes recommendations to the National Executive about the Union’s financial policies and procedures
- ▶ Reviews and endorses the financial strategy and budget for recommendation to the National Executive
- ▶ Reviews the Union’s financial reports

Membership

The Committee is comprised of the following members:

- ▶ National Secretary
- ▶ Assistant National Secretary
- ▶ 2 members resolved by the National Executive
- ▶ All members of the Committee shall endeavour to:
 - ▶ Abide by the Union’s values
 - ▶ Contribute to the discussions of the Committee
 - ▶ Be well informed on the business of the Committee
 - ▶ Perform any tasks delegated to them in a timely manner and to the best of their ability
 - ▶ Alert the Committee to any potential conflicts of interest
 - ▶ Notify the Chair if they are unable to attend a meeting or complete a task delegated to them
 - ▶ Adhere to all relevant Union policies and the Union Rules

- ▶ Membership (other than the National Secretary and Assistant National Secretary) will be reviewed annually, at the first National Executive meeting after the beginning of the Financial Year. A chair will be elected annually at the next Audit & Compliance Committee meeting to be held following each review by the National Executive.
- ▶ Current members of this Committee are listed in *Attachment 1*

Committee Delegations

The finance committee has the following delegations from the RTBU National Financial Policies and Procedures:

- ▶ Oversight of annual financial report preparation
- ▶ Oversight of preparation of budgets
- ▶ Monitoring of budgets
- ▶ Approval of Preferred Supplier List (PSL)
- ▶ Opening and closing bank accounts
- ▶ Changing authorisers on bank account
- ▶ Electronic Fund Transfer (EFT) authorization of wages and payments
- ▶ Signing cheques
- ▶ Oversight of credit card statements and fuel charge and cab charge statement amounts
- ▶ Approve of payroll EFT payment file
- ▶ Signing petty cash cheques
- ▶ Approval of disposal of assets
- ▶ Review of Register of Reportable Gifts
- ▶ Authorisation of insurance policies
- ▶ Provide an opinion to the National Executive/ Council in relation to the tender for the selection of the Auditor



RTBU

Audit & Compliance Committee Terms of Reference

Committee Members Delegations

The finance committee members can have the following delegations from the RTBU National Financial Policies and Procedures:

- ▶ Opening and closing bank accounts
- ▶ Changing authorisers on bank account
- ▶ Electronic Fund Transfer (EFT) authorisation of wages and payments
- ▶ Signing cheques
- ▶ Approve of payroll EFT payment file
- ▶ Signing petty cash cheques
- ▶ Approval of disposal of assets
- ▶ Provide an opinion to the National Executive/ Council in relation to the tender for the selection of the Auditor

Meetings

- ▶ The Committee shall meet face-to face or by teleconference at least four times a year and otherwise as determined by the Chair or the National Executive
- ▶ In the absence of the Chair, the Committee should nominate an Acting Chair from amongst its members
- ▶ A quorum will be constituted by the Chair and two other members of the Committee
- ▶ Any other person may attend a meeting at the invitation of the Chair, with agreement from the committee
- ▶ An agenda shall be prepared and circulated prior to every meeting
- ▶ Information supporting agenda items shall be circulated with the agenda
- ▶ Minutes shall be taken at each meeting, outlining all resolutions and actions arising
- ▶ Committee minutes will be included in National Executive papers as a report to the National Executive

Amendments

- ▶ The Committee may recommend to the National Executive that these Terms of Reference be amended.
- ▶ The National Executive may at any time amend or vary these Terms of Reference as it sees fit.

Approved by the National Executive:

Amended by the National Executive:



RTBU

Audit & Compliance Committee Terms of Reference

Attachment 1: Audit and Compliance Committee Members



RTBU

Change of Material Personal Interests

The *Fair Work (Registered Organisations) Act 2009* requires all officers of the Union to disclose to their Union information regarding the material personal interests of themselves and their relatives. The term “material personal interest” is not defined in the Act. The Union will apply a “reasonable person” test to decide whether a reasonable person would perceive that the relevant individual could be influenced by a private interest when carrying out their duties. The Office Manager/Administrator should undertake this assessment. In the case of activities relating to the Office Manager / Administrator (or in the absence of the Office Manager / Administrator) the National/Branch Secretary will make this assessment.

This form should be used for officers who have already completed the Notification of Material Personal Interests Form. If you would like a copy of your Notification of Material Personal Interests Form, please contact the Office Manager / Administrator.

This Change of Material Personal Interest Form is used to make notifications of any change in the material personal interests of an officer. Once completed this form should be provided to the Office Manager / Administrator within one month of the change in material personal interest.

Name:
Phone Number:
Address:

Please tick which position you hold (please tick as many as apply):

- | | |
|---|---|
| <input type="checkbox"/> National / Branch / Divisional Secretary | <input type="checkbox"/> Member of the National / Branch / Divisional Executive |
| <input type="checkbox"/> National / Branch / Divisional Assistant Secretary | <input type="checkbox"/> Member of the National / Branch / Divisional Council |
| <input type="checkbox"/> National / Branch / Divisional President | <input type="checkbox"/> Other |
| <input type="checkbox"/> National / Branch / Divisional Vice President | |

Please provide details of the change in material personal interest. Material personal interests could include:

- ▶ Paid and voluntary employment
- ▶ Ownership of a business
- ▶ Ownership of shares in a company
- ▶ Membership of a Board, whether paid or not
- ▶ Sitting on a Committee, whether paid or not
- ▶ Any other situation where a reasonable person would think that the person has a “material personal interest”

Please also advise if the material personal interest is yours, your spouse's or relative's. Relatives include:

- ▶ Parents and step-parents
- ▶ Children and step-children
- ▶ Grandparents
- ▶ Grandchildren
- ▶ Brothers
- ▶ Sisters



RTBU

Change of Material Personal Interests

<p>Who does the change in material personal interest relate to (eg yourself, spouse, brother, child etc)</p>	<hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
<p>Describe the change in material personal interest</p>	<hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
<p>Has there been a change to the remuneration or benefits you receive as a result of the change?</p>	<hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
<p>If yes, describe the change?</p>	<hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>

I declare that the information contained in this Change of Material Personal Interest Form is true to the best of my information, knowledge and belief:

Name:	Signature:
Date:	



RTBU Expense Reimbursement

This form is to be used when an employee / official / delegate has incurred a reimbursable expense or is entitled to an allowance and is seeking reimbursement/payment of that expense/allowance.

Name:	Position:
-------	-----------

EXPENDITURE/ALLOWANCE DETAILS		
Date	Description of expense/allowance	Amount (inc GST)
TOTAL		

- I confirm that the expense(s) are for RTBU business.
- Expense receipts enclosed (not applicable to allowances).
- I understand that expenses/allowances will be reimbursed by Electronic Funds Transfer (EFT). **Please attach relevant receipts and/or the signed Missing Document Declaration**

Bank:	Acct Name:	BSB:	Acct No.:
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Claimant's Signature

Name:	Date:
Signature:	

Secretary's Authorisation

Name:	Date:
Signature:	



RTBU

Missing Document Declaration

This form is to be used when an employee / official is unable to obtain an official tax invoice/receipt or has misplaced a tax invoice/receipt which supports the submission of a debit or credit card expenditure and reconciliation or an expense reimbursement.

Employee Name:

I declare for the following expenditure(s) that:

- I have misplaced the supporting tax invoice/receipt; or
 I have not received the supporting tax invoice/receipt.

EXPENDITURE DETAILS

DATE	AMOUNT (INC GST)	SUPPLIER NAME	DESCRIPTION OF ITEMS / SERVICE PURCHASED

The goods were purchased by: Telephone Online In person

Cardholder / Purchaser

Name:	Signature:
Date:	

Secretary Authorisation

Name:	Signature:
Date:	



Please scan and attach the signed Missing Document Declaration to the appropriate Expense Claim or Credit Card Reconciliation.





RTBU

Notification of Material Personal Interests Form

Please tick which position you hold (please tick as many as apply):

- | | |
|---|---|
| <input type="checkbox"/> National / Branch / Divisional Secretary | <input type="checkbox"/> Member of the National / Branch / Divisional Executive |
| <input type="checkbox"/> National / Branch / Divisional Assistant Secretary | <input type="checkbox"/> Member of the National / Branch / Divisional Council |
| <input type="checkbox"/> National / Branch / Divisional President | <input type="checkbox"/> Other |
| <input type="checkbox"/> National / Branch / Divisional Vice President | |

If you are a full-time official or employee of the RTBU, please provide information of any secondary employment you have outside the Union, whether paid or unpaid:

1	Name of employer:	Paid or unpaid?:
	If yes, how much are you paid and what benefits do you receive?:	
	What is the nature of the employment? (Please outline your role):	

2	Name of employer:	Paid or unpaid?:
	If yes, how much are you paid and what benefits do you receive?:	
	What is the nature of the employment? (Please outline your role):	

Please provide all known information on any investments you/relatives/close associates have (that are related to the rail, tram or bus industries or the operations of the RTBU), whatever form they may take:

1	Name of company / business / trust / organisations:
	What is the nature of the investment?:

2	Name of company / business / trust / organisations:
	What is the nature of the investment?:



RTBU

Notification of Material Personal Interests Form

Please provide all known information about any Boards or Committees you/relatives/close associates sit on as a result of your position within the RTBU, whether the role is paid or unpaid:

1	Name of organisation:
	What is the nature of the role?
	Name of person holding the Board/ Committee position?
	Are benefits provided to be on the Board / Committee?
	If yes, what benefits are received?

2	Name of organisation:
	What is the nature of the role?
	Name of person holding the Board/ Committee position?
	Are benefits provided to be on the Board / Committee?
	If yes, what benefits are received?

Please provide all known details of any other relevant material personal interests you/relatives/close associates have:

What is the nature of the interest?
Are benefits provided in relation to this interest that relates to your position or work with the Union?
If yes, what are those benefits?

Declaration

I declare that the information contained in this Notification of Material Personal Interests Form is true to the best of my information, knowledge and belief:

Name:	Signature:
Date:	



RTBU

Register of Assets

Asset Details

Asset Number:	Serial Number:	
Asset Description:	Make:	Model:
Supplier:	Date of purchase:	Cost of purchase (ex GST):
Asset Location:		
Person in Possession:	Account Journal Reference:	
Date provided:	Condition:	Date of last review:

Asset Details

Asset Number:	Serial Number:	
Asset Description:	Make:	Model:
Supplier:	Date of purchase:	Cost of purchase (ex GST):
Asset Location:		
Person in Possession:	Account Journal Reference:	
Date provided:	Condition:	Date of last review:



RTBU Weekly Timesheet

Name:

Contract Hours:

Date	Start	Finish	Breaks	Hours Worked	Other Leave
Monday					
Tuesday					
Wednesday					
Thursday					
Friday					
TOTAL					

Add total hours this period

Signed:

Approved:



RTBU

Vehicle Accident Form

Please complete this form as accurately as possible. To be completed for accidents involving RTBU owned vehicles.

Driver's Details

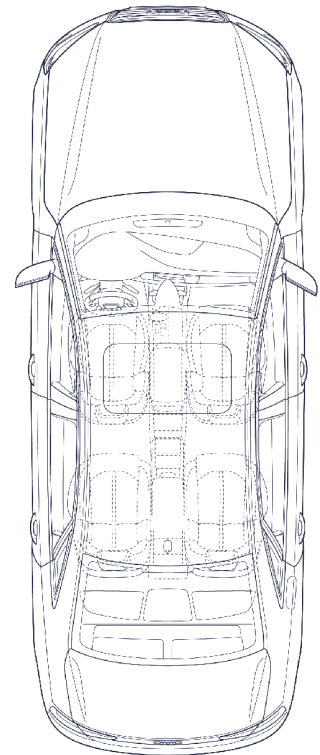
Driver's Name*:	Email*:
Contact No*:	Alternate No:
License Number:	Expiry Date:

Vehicle Details

Make:
Model:
Registration Number:

Vehicle Damage

(Mark damaged areas with an X)



Accident Details

Date of accident:	Time of accident:	
Location of accident:		
Weather conditions: <input type="checkbox"/> Dry <input type="checkbox"/> Foggy <input type="checkbox"/> Sunny <input type="checkbox"/> Overcast <input type="checkbox"/> Other		
Speed allowed:	Your speed:	Other vehicle's speed:
Road conditions (Sealed, Unsealed, Other):		
Who do you consider at fault:		
Give reason:		

Accident Description

--

Declaration

Name:	Signature:
Date:	



RTBU

Request for Tender [Goods Or Service Required]

Rail, Tram & Bus Union (National Office)

Office: Level 2, Trades Hall,
4-10 Goulburn Street, Sydney NSW 2000

Phone: 02 8203 6099 Fax: 02 9319 2096

www.rtbu.org.au



Contents

The booklet contains the following documents

- a. Request for Tender
- b. Tender Application Form
- c. Statement of requirements
- d. Pricing schedule



Request For Tender (RFT)

CONDITION OF TENDER

1. INTERPRETATION

Unless indicated otherwise, the terms of this RFT shall be interpreted in accordance with the Glossary of terms.

2. TENDER CLOSING TIME

The Deadline: Tenders must be lodged on or before 2.00pm Australian Eastern Standard Time on *[RTBU to insert date]*.

The RTBU will not consider Tenders not received by the Deadline or incorrectly addressed.

3. LODGEMENT

3.1 The original Tender (marked "Original"), must be placed in an envelope clearly marked with the details below by the closing date.

Rail Tram and Bus Union
[Insert title of Tender]
[Insert contact name]
[Insert address]

3.2 A Tender may be lodged by facsimile or email using the Contact Officer's facsimile number or email address as provided in this document.

3.3 Oral Tenders will not be considered.

3.4 The RTBU will not consider Tenders lodged at an incorrect location.

3.5 The RTBU will:

- (a) not disclose internal information in answer to a question asked by a Tenderer; and
- (b) provide any answers to questions raised by a Tenderer to any other Tenderer

4. CONTACT OFFICER

For the purposes of this tender, the Contact Officer is:

[RTBU to insert name, address and contact details - include email or phone number]

5. REQUEST FOR TENDER TIMETABLE

The RTBU's intended timetable for this tender is as follows:

Issue date of tender:	<i>[insert day and date eg Monday 17 March 2014]</i>
Closing Time:	<i>[insert time, day and date eg 4pm AEST Friday 25 April 2014]</i>
Conclusion of tender evaluation:	<i>[insert day and date eg Friday 16 May 2014]</i>
Finalisation and signature of Contract:	<i>[insert day and date eg Friday 23 May 2014]</i>

6. VARIATION OF REQUEST FOR TENDER

The RTBU may, at its absolute discretion, amend this request for tender or provide additional information at any time by giving written notice to:

- (a) prior to the Closing Time, all persons who have been issued with the RFT by the RTBU and who have provided sufficient address details to enable the RTBU to contact them; and
- (b) after the Closing Time, to all Tenderers who have lodged Tenders.



7. LATE TENDERS

- 7.1** Tenders received after the Closing Time (“Late Tenders”) will not be accepted into the Tender Process unless the RTBU, at its absolute discretion, resolves that accepting a Late Tender will not compromise the integrity of the tendering process or provide any unfair advantage to the Tenderer lodging the Late Tender.
- 7.2** Late Tenders which are not accepted, will be marked on the envelope with the time and date of receipt, and returned unopened to the Tenderer.
- 7.3** The RTBU may request a Tenderer to provide evidence to assist it in making its decision as to whether to accept or exclude a Late Tender from the Tender Process.

8. ALTERATION OR ILLEGIBILITY

- 8.1** The Tenderer should initial any alterations made to a tender.
- 8.2** A Tender containing alterations that are not initialled, erasures or illegible information may be excluded from consideration.

9. CORRECTIONS TO TENDERS

If a Tenderer becomes aware of an error or omission in its tender and wishes to lodge a correction or additional information, the material/information must be lodged with the RTBU in writing before the closing time.

The RTBU is not obliged to consider a correction or additional information received after the closing date.

10. REJECTION OF TENDER

The RTBU may reject a Tender that does not fully comply with the terms of the RFT.

11. PARTIAL ACCEPTANCE

The RTBU reserves the right to accept all or part of a Tender at the price or prices tendered unless the Tender states specifically to the contrary.

12. CONFIDENTIALITY AND INTELLECTUAL PROPERTY

- 12.1** The RFT and such intellectual property rights as may exist in the information contained in the RFT shall remain the property of the RTBU. A Tenderer is only permitted to use the RFT for the purpose of preparing a Tender in response and for the purpose of conducting any contract negotiations with the RTBU.
- 12.2** The Tenderer must keep confidential all information concerning the RTBU, received as a result of, or in connection with, the submission of a Tender which the RTBU has indicated to Tenderers is confidential or which Tenderers know or ought to know is confidential.
- 12.3** All Tenders and accompanying documents become the property of the RTBU and the Tenderer authorises the RTBU, its officers, employees, agents and advisers to adapt, modify, disclose, reproduce or do anything else necessary (in the RTBU’s sole opinion) to the whole or any portion of the Tender for the purposes:
- (a) Tender evaluation;
 - (b) negotiating and/or entering into a contract with any party for the delivery of the RTBU’s Requirements or similar requirements;
 - (c) managing a contract with a successful Tenderer (if any); or
 - (d) anything else related to the above purposes
- 12.4** The RTBU reserves the right to require that information concerning the RTBU, received by a Tenderer as a result of, or in connection with, the submission of a Tender (and copies of such information) be either destroyed by the Tenderer or alternatively returned to the RTBU at any time. The RTBU may also require that the Tenderer provide evidence (in a form satisfactory to the RTBU) that any RTBU requirements in this respect have been fully complied with.



13. CONTENT AND FORMAT OF TENDER

- 13.1** Tenders must include all the information requested in the RFT unless expressly specified otherwise.
- 13.2** All items, features and functions specified in the RFT are the minimum information requirements for a Tender unless expressly stated otherwise.
- 13.3** Where a Tenderer intends to utilise a subcontractor, all of the information requested in the RFT must be provided in full for each subcontractor.

14. PRICE

- 14.1** All monetary amounts are to be expressed in Australian Dollars.
- 14.2** The Tenderer must quote all prices without the addition of GST.

15. CONFLICT OF INTEREST DECLARATION

- 15.1** A conflict of interest occurs when a Tenderer, or a person or organisation associated with the Tenderer, is in a position to benefit directly or indirectly from the actions of the Tenderer through an unfair or unintended imposition or loss on the RTBU or other parties. A conflict of interest can also arise when a Tenderer's integrity, objectivity or fairness in performing the Services is at risk due to a personal interest or conflicting business arrangement.
- 15.2** Tenderers must disclose in the Tenders any potential or actual conflicts of interest that they may have or may be perceived to have in respect of their responsibilities to the RTBU and other parties in the course of delivering the Services, should they be selected as the successful Tenderer. Tenderers must also specify how they will identify and manage the potential for conflict or perception of conflict
- 15.3** In the event of an actual or potential conflict of interest the RTBU may, at its absolute discretion:
- (a) resolve any actual or potential conflict of interest with a Tenderer; or
 - (b) reject the Tender lodged by such a Tenderer; or
 - (c) take any other action it considers appropriate.

16. TENDER CONSTITUTES BINDING OFFER

A Tender constitutes an irrevocable, unalterable offer by the Tenderer to the RTBU which must remain valid and open to be accepted for a period of no less than 90 days from the Closing Time and may be extended by written agreement. Tenderers may state in their Tender a period of more than 90 days from the Closing Time for which their Tender remains valid for acceptance.

17. EVALUATION OF TENDERS

- 17.1** The evaluation process will be undertaken with the aim of determining which Tender represents best value for money, quality and overall service to the RTBU. In determining value, Tenders will be assessed against the following evaluation criteria:
- Conditions of Tender;
 - Capability of the Tenderer to fulfil the RTBU's Requirements, including technical and management competence, financial viability, relevant skills, experience and availability of personnel;
 - The extent to which the Fees represent value for money;
 - The Tenderer's commitment to union values and principles; and
 - The degree to which the services meet the RTBU's Requirements.
- 17.2** Following the receipt of Tenders, the RTBU, at its absolute discretion, may:
- (a) use any relevant information obtained in relation to a Tender (through this RFT or by independent inquiry) in the evaluation of Tenders;
 - (b) enter into discussions or negotiations with any one or more Tenderers; and
 - (c) seek clarification or additional information from any Tenderer.
- 17.3** Tenderers must comply with any requests to provide additional information or clarification in relation to their Tender within the timeframe specified.

17.4 The RTBU may exclude from consideration in the evaluation of Tenders additional information provided by Tenderers, whether received in response to a request or otherwise.

17.5 The RTBU is not obliged to accept the lowest priced or any other Tender.

18. FORMATION OF CONTRACT

18.1 The successful Tenderer will be required to sign the Contract supplemented by the addition of any relevant information, requirements, or variations:

- (a) contained in the successful Tender;
- (b) arising during the Tender evaluation; or
- (c) arising out of discussions and negotiations.

18.1 No contractual relationship or other obligation arises between the RTBU and a Tenderer, for the supply of the RTBU's requirements, until the RTBU and the successful Tenderer formally exchange signed contracts. This clause applies despite any oral or written advice to the Tenderer that a Tender is successful or has been, or will be, accepted.

19. TAXATION

The Tenderer must provide its Australian Business Number (ABN). If the Tenderer holds no ABN, the reason for not having an ABN must be stated. Should Tenderers choose not to register or disclose details of their ABN, PAYG withholding tax may apply and the RTBU is required by law to deduct the relevant amount from any payment under the Contract and to remit the relevant amount to the Australian Taxation Office.

20. TENDERERS TO INFORM THEMSELVES

20.1 Tenderers are considered to have:

- (a) examined this RFT, any documents referenced in this RFT and any other information made available by the RTBU to Tenderers for the purpose of tendering;
- (b) examined all further information which is obtainable by the making of reasonable inquiries relevant to the risks, contingencies, and other circumstances having an effect on their Tender;
- (c) satisfied themselves as to the correctness and sufficiency of their Tenders including Fees; and
- (d) satisfied itself as to the terms and conditions of the Contract and its ability to comply with the Contract.

20.2 Tenders are submitted on the basis that Tenderers acknowledge that:

- (a) they do not rely on any representation, letter, document or arrangement, whether oral or in writing, or other conduct as adding to or amending these Conditions other than amendments in accordance with clause 6;
- (b) they do not rely upon any warranty or representation made by or on behalf of the RTBU, its officers, employees, agents or advisers except as are expressly provided for in this RFT, but they have relied entirely upon their own inquiries and inspection in respect of the subject of their Tender;
- (c) the RTBU will not be responsible for any costs or expenses incurred by Tenderers in complying with the requirements of this RFT; and
- (d) neither this RFT nor the Tender give rise to contractual obligations between the RTBU and the Tenderer.



20.3 The RTBU will not be liable to any Tenderer on the basis of any promissory estoppel or other contractual, quasi contractual or restitutionary grounds whatsoever or in negligence as a consequence of any matter relating or incidental to a Tenderer's participation in this Tender Process including instances where:

- (a) a tenderer is not invited to participate in any subsequent process following completion of this Tender Process;
- (b) the RTBU varies or terminates the Tender Process;
- (c) the RTBU decides not to contract for all or any of the requirements; or
- (d) the RTBU exercises or fails to exercise any of its other rights under or in relation to this RFT.

21. RAIL TRAM AND BUS UNION'S RIGHTS

Without limiting its rights at law or otherwise, the RTBU reserves the right in its absolute discretion at any time to:

- (a) cease to proceed with the process outlined in this RFT, including the right not to proceed with the RFT, and not to enter into a Contract;
- (b) allow any Tenderer to change its Tender;
- (c) call for new Tenders;
- (d) accept or reject any Tender that does not comply with this RFT;
- (e) waive or vary any obligation of any Tenderer under this RFT;
- (f) negotiate with any person who is not a Tenderer and enter into a Contract in relation to this exercise with that person on such terms as the RTBU in its absolute discretion accepts;
- (g) add to, alter, delete or exclude any requirement including the inclusion of any additional requirements;
- (h) publish the names of the successful Tenderers; and
- (i) to forward to any other Tenderer on a non-attributable basis the RTBU's response to any Tenderer's request for clarification on any aspect of the RFT.

GLOSSARY OF TERMS

In this RFT, unless a contrary intention appears, the following definitions and rules of interpretation shall apply:

“Agreement” means the Contract. These terms are used interchangeably throughout this RFT.

“Business Day” means a day that is not a Saturday, a Sunday, Anzac Day or a public holiday under the *Statutory Holidays Act 2000*.

“Consultant” means the Person with whom the RTBU enters into a contract to provide the RTBU’s Requirements;

“Closing Time” means the closing time and date for submission of Tenders pursuant to the Conditions of this RFT;

“Contact Officer” means the person identified as Contact Officer in the Conditions;

Evaluation Criteria: the criteria used by RTBU in evaluating all tenders

“Fees” means the fees payable for services rendered by the Consultant calculated in accordance with the relevant clause of the Contract;

“GST” means any tax imposed under any GST law and includes GST within the meaning of the GST Act;

“GST Act” means the *A New Tax System (Goods and Services Tax) Act 1999* (Commonwealth) as amended;

“GST Law” means the GST law as defined in the GST Act and includes any Act of the Parliament of Australia that imposes or deals with GST;

“Legislative Requirement” means any Act or subordinate legislation of the Commonwealth legislature or the RTBU.

“Person” includes a natural person, a corporation, a partnership, a board, a joint venture, an incorporated association, a government, a local government authority and an agency;

“Request For Tender” or **“RFT”** means this document inviting Tenderers to offer to deliver the RTBU’s Requirements by submitting a Tender as provided in this document;

“Services” or **“Rail Tram and Bus Union requirements”** means the services described in Attachment 1 of this RFT.

“Tender” means the documents constituting an offer by the Tenderer to deliver the RTBU’s Requirements;

“Tender Process” means the tendering process outlined in this RFT;

“Tender Title” means the Tender Title shown on the cover page of this RFT;

“Tenderer” means a Person who offers to deliver the RTBU’s Requirements;



Tender Application Form

1. TENDERER'S IDENTIFICATION

1.1 Organisation

Tenderers are required to provide organisation information to identify the legal entity submitting a response to this Request for Tender.

Organisation Details

Company Name:	
Trading Name (if different from Company Name):	
Address of Registered Office:	
Site Address of Principal Place of Business:	
Postal Address of Principal Place of Business:	
ABN:	ACN:

1.2 Authorised Representative

Provide contact details for the Authorised Representative of the Tenderer and the address for all communications in relation to the Tender as indicated below. These details will apply for the issuing of notices under a contract resulting from the acceptance of the Tender, until notified otherwise by the Tenderer.

Tender Contact

Mr/Ms/Mrs/Dr:	
Position:	
Telephone:	Facsimile:
Email Address:	

1.3 Referees

Provide details of two (2) referees who may be contacted by the Tender Evaluation Panel to provide confirmation of the claims made in the Tender in respect of the capacity of the tenderer's organisation to fulfil the stated requirement.

Referee Details	Referee 1	Referee 2
Organisation Name:		
Contact Person:		
Position:		
Phone:		
Relationship Details/ Services Provided:		

1.4 Insurance - *[If relevant]*

Tenderers are requested to provide relevant certification of currency with their Tender and provide the details for each insurance they hold.

Insurance Details	Public Liability	Professional Indemnity	Workers Compensation
Insurer			
Policy Number			
Expire Date			
Value			
Limits (per claim or aggregate basis)			

1.5 Sub-Contractors

Tenderers are to provide details of proposed subcontractors including the names of subcontractors and details of goods and/or services to be provided by the proposed subcontractor.

Sub-Contract Details		
Name	ABN	Details of goods and/or services to be provided

1.6 Conflicts of Interest

Tenderers are requested to provide details on the procedures undertaken to identify and resolve any conflict of interest.

Conflict Of Interest Procedures (Use separate page if required)

Tenderers are also asked to provide details of any current or potential conflicts of interest they may have or will have if selected to provide the goods or services.

Conflict Of Interest (Actual or Perceived) – Use separate page if required

2. TENDER PRICE

Tenderers are required to complete the attached pricing schedule. The pricing schedule must specify rates for identified items or sundry types. Any additional expenses, such as travel and accommodation must be identified under sundries. The schedule of rates is used for purposes of evaluation only. For each work order the consultant/provider of services will be remunerated based on the rates specified with capacity to negotiate.

3. DEMONSTRATED EXPERIENCE (OPTIONAL)

Provide a detailed and comprehensive description of your relevant experience/skills/qualifications as they pertain to the RTBU's Statement of Requirements (attachment 1).

4. TENDER DECLARATION

By submitting this Tender, in accordance with the Tender Lodgment clause of the Conditions of Tendering, the Tenderer acknowledges that:

- the Authorised Representative has been authorised by the Tenderer to submit an offer to supply the Services as described in Attachment 1 at the prices contained in this Tender;
- it has capacity to bid on the requirement in the RFT and that there is no restriction under any relevant law to prevent it from bidding;
- it gives consent to RTBU to undertake checks in accordance with this RFT;
- the Tender remains open for acceptance for 90 Days from the Closing Time in accordance with the RFT;
- at the time of submitting the Tender, other than conflicts notified to the Rail Tram and Bus Union, no conflict of interest exists, or is likely to arise, which would affect the performance of its obligations, if the Tenderer were to enter into the Contract;
- the Tender has not been prepared with the improper assistance of employees or contractors, or former employees or contractors, of the RTBU or with improperly obtained information;
- no express or implied contract has arisen between the Tenderer and the RTBU in relation to the RFT or the Tender;
- a person who intentionally makes a false statement may be excluded from the procurement process, and that the statements in this Declaration are true in every particular; and
- as the Tenderer's Authorised Representative, I understand that a person who intentionally makes a false statement may be excluded from the procurement process, and I believe that the statements in this Declaration are true in every particular.

Declaration Details

Authorised Representative:
Date:
Signature:



Attachment 1

STATEMENT OF REQUIREMENTS

Purpose

[insert purpose of tender]

Scope of Work/Required Services/Required Products

[insert scope of works/services/products required]

Service Level Requirements

(remove/add Service Level requirements to be delivered by Tenderers as required e.g:)

- Quality Assurance
- Training
- Performance Management
- Delivery
- Warranty
- Documentation
- Contract Management

Implementation of Timetable

[specify implementation timetable if needed]

accounting
for good



RTBU

Rail, Tram & Bus Union (National Office)

Office: Level 2, Trades Hall,
4-10 Goulburn Street, Sydney NSW 2000

Phone: 02 8203 6099 Fax: 02 9319 2096

www.rtbu.org.au

