

Royal Scottish Country Dance Society NZ Branch Inc

Review of system of payments to office bearers and others

Report prepared by Liz Hickey

10 April 2016

Review Summary

RSCDS New Zealand Branch has limited resources. The Branch, as with Regions and Clubs, can do no more than partially reward the many hours of voluntary work provided by members in support of our activities through praise, gifts, honoraria and reimbursement of expenses.

The Branch Annual General Meeting in January 2016 called for a review of the payments to Branch office bearers and others holding national positions.

This review surveyed recent practice within the Branch and surveyed current practice within Regions (63% of Regions responded) and Clubs (60% of Clubs responded). The Branch information is in Sections 2, 3 and 4.

The trend apparent is that Regions and Clubs with a small membership base provide no or very limited payments or reimbursements to members. Co-ordination becomes more complex within larger Regions and Clubs. They do provide payments to teachers and other senior office bearers. Summary Region and Club information is in Section 5.

The Branch has the biggest and most complex co-ordination role within New Zealand Scottish Country Dancing. As is the norm with not-for-profit organisations of this size elsewhere in New Zealand, a mix of honoraria and reimbursement of expenses is necessary to ensure that the widest pool of able candidates can offer their services to the Branch.

The current practice within the Branch for allocation of honoraria and reimbursement of expenses is inconsistent and complicated. Current Branch practice is compared with not-for-profit sector practice in Section 6.

Recommendations for future practice are contained in Section 7. Those recommendations apply the following principles:

- Reimburse volunteers for reasonable actual cash expenditure on behalf of RSCDS NZ Branch.
- Reimburse volunteers for travel costs in accordance with the travel costs policy, and within the annual amount agreed for President's travel costs.
- The subsidy paid by the Branch for Summer School accommodation costs should treat Branch office bearers and others holding national positions equitably, within the financial constraint of what the Branch can afford.
- Honoraria should be commensurate with the relative workload of each position.

Section 1. Introduction and Terms of Reference

Payments to office bearers and others have been a matter for discussion at recent Annual General Meetings of Members of the Royal Scottish Ccountry Dance Society NZ Branch Inc (RSCDS NZ Branch).

At the AGM held on 1 January 2016, a remit was passed calling for a review of the total package of payments to office-bearers and those holding other positions. The remit is set out in Appendix 1.

The Management Committee of RSCDS NZ Branch decided to commission an independent review, and asked me to undertake that Review. The terms of reference for the Review are as follows:

1. Review RSCDS NZ Branch records for the financial years ended 31 August 2014 and 2015 to determine the payments made to office bearers and other volunteers holding positions of responsibility within RSCDS NZ Branch.
2. Obtain an understanding of the extent of expenses incurred by office bearers and other volunteers holding positions of responsibility in undertaking their RSCDS NZ Branch role.
3. Obtain an understanding of the time involved in undertaking those roles.
4. Report to the Management Committee, including
 - a. Comment based on the Reviewer's experience about the level of payments to office bearers in the not-for-profit sector.
 - b. Recommendation of the appropriate system of payments to office bearers and other volunteers holding positions of responsibility in RSCDS NZ Branch.
 - c. Recommendation on the appropriate way to implement the recommended system of payments, including any required resolutions of Members of RSCDS NZ Branch.

This report is provided to the Management Committee. It is for the Management Committee to decide whether or not to circulate the report more widely. If the report is more widely distributed, the entire report should be made available, rather than extracts. Should extracts only be published, as author of the report I reserve the right to make the report available in full.

The Review Recommendations on page 21 follow the analysis and discussion.

Section 2. Payments to office bearers and other national positions

The RSCDS NZ Branch financial statements for the financial years ended 31 August 2014 and 2015 disclose the following payments to office bearers and other volunteers holding positions of responsibility within RSCDS NZ Branch, and for travel and meeting expenses incurred by those people.

Years ended 31 August	2015	2014	2013
	\$	\$	\$
<i>President</i>			
President's travel expenses	208	1,231	2,135
AGM/SS fees: President	1,425	1,048	76
<i>Vice President</i>			
AGM/SS fees: Vice President	145	868	76
<i>Secretary</i>			
Secretary's "Expenses"	0	1,500	1,500
Secretary's Honorarium (gross)	1,000	0	0
AGM/SS fees: Secretary	1,425	1,048	1,026
<i>Treasurer</i>			
Treasurer's "Expenses"	0	1,000	1,000
AGM/SS fees: Treasurer	1,315	218	1,326
<i>Membership</i>			
Co-ordinator's meeting costs	518	0	642
<i>Communication & Publicity</i>			
Co-ordinator's meeting costs	677	308	706
<i>Education & Training</i>			
Co-ordinator's meeting costs	667	264	538
<i>Youth / JAMs</i>			
Co-ordinator's meeting costs	246	454	262
<i>Other Payments – Management Committee</i>			
AGM/SS fees: All co-ordinators	0	144	0
AGM – travel	1,106	1,710	648
Mid-Year meeting	716	666	1,282
Other meetings	0	517	0
<i>Shopkeepers</i>			
Shopkeepers' travel to SS	0	672	100
<i>Bookshop Keeper</i>			
Summer School	1,780	1,000	950
Shopkeeper's "Expenses"	0	600	900
<i>Recordshop Keeper</i>			
Summer School	1,703	1,000	950
Shopkeeper's "Expenses"	0	600	900
Honorarium	600	0	0
<i>Editor</i>			
Editor's "Expenses"	0	600	800
<i>Summer School</i>			
	* Auckland 2015–2016	Dunedin 2014–2015	Waikato 2013–2014
Organiser's "Expenses" (Waikato - & Committee exps)	800	800	1,300

* The Auckland Summer School financial report will be included in the NZ Branch annual financial statements for the year ending 31 August 2016.

Section 3. Authority for payments made to office bearers and others holding positions of responsibility

Payments to office bearers and others holding positions of responsibility have been approved by the RSCDS NZ Branch Annual General Meeting (AGM).

While there is no specific procedural requirement in the Constitution¹ of the Royal Scottish Country Dance Society NZ Branch Inc regarding payments, clauses 7.4 and 8.5 state:

7.4 The Management Committee shall establish a Budget each year for each of the offices listed in clause 3.1. The holder of each office shall be accountable at the next Branch Annual General Meeting for the use of those funds.

Clause 3.1 lists the members of the Management Committee – the President, Vice-President, Secretary, Treasurer, Communications and Publicity Co-ordinator, Membership Co-ordinator, Education and Training Co-ordinator, and Youth Co-ordinator.

Clause 8.5 sets out the business of the AGM, including:

8.5 (7) determination of Branch service fees, and expenses of Office Bearers.

By implication, members voting at an AGM are required to approve payments.

The following resolutions have been passed at recent AGMs.

AGM 1 January 2014 (Cambridge)

EXPENSES The President opened the discussion and reminded the meeting that the reimbursement of expenses set at the AGM held at the Ilam University, Christchurch on 1st January 2013 (pertaining to expenses incurred during 2012) was up to the following levels:

Secretary	\$ 1,500.00
Treasurer	\$ 1,000.00
School Organisers	\$ 800.00
Editor	\$ 600.00
Book Shop Keeper	\$600.00
Record Shop Keeper	\$600.00

Moved D Williamson, seconded H Roxburgh, that the Expenses remain the same as last year – AGREED

All of the above amounts were paid during 2014.

¹ Extracts from the Constitution relevant to this Review are in Appendix 2.

AGM 1 January 2015 (Dunedin)

Remit 1 No Lump Sum Expenses

That the New Zealand Branch will not pay 'annual expenses' to any member of the Branch Management Committee or any Branch appointee. (In particular, payment of a lump sum for 'annual expenses' to the Branch Secretary, Treasurer, Bookshop Keeper, Recordshop Keeper, Editor and Summer School Organiser shall be discontinued).

Bill Jacob advised the meeting that the remit would ensure that Branch complied with legal requirements and encouraged delegates to vote for it.

Moved David Williamson Seconded Michael Laidlaw
For 33 Against 8 Abstain 0 Carried

Remit 1A Members entitled to claim for reimbursement of expenses

That the NZ Branch Management Committee and other Branch appointees continue to be reimbursed for reasonable actual expenditure on NZ Branch business.

Moved David Williamson Seconded Michael Laidlaw
For 35 Against 6 Abstain 0 Carried

Remit 2 Honoraria (each part was voted on separately)

- (a) That the RSCDS NZ Branch President be entitled to claim an annual honorarium of \$1,000 in recognition of the time and effort involved in undertaking this role.
- (b) That the RSCDS NZ Branch Secretary be entitled to claim an annual honorarium of \$1,000 in recognition of the time and effort involved in undertaking this role.
- (c) That the RSCDS NZ Branch Treasurer be entitled to claim an annual honorarium of \$1,000 in recognition of the time and effort involved in undertaking this role.
- (d) That the RSCDS NZ Branch Editor be entitled to claim an annual honorarium of \$600 in recognition of the time and effort involved in undertaking this role.
- (e) That the RSCDS NZ Branch Bookshop Keeper be entitled to claim an annual honorarium of \$600 in recognition of the time and effort involved in undertaking this role.
- (f) That the RSCDS NZ Branch Recordshop Keeper be entitled to claim an annual honorarium of \$600 in recognition of the time and effort involved in undertaking this role.
- (g) That the RSCDS NZ Branch Summer School Organiser be entitled to claim an annual honorarium of \$800 in recognition of the time and effort involved in undertaking this role.

Moved David Williamson Seconded Michael Laidlaw
(a) For 31 Against 10 Abstain 0 Carried
(b)-(f) For 32 Against 9 Abstain 0 Carried

(g) The President proposed an amendment to clarify that the organiser of each summer school could claim an honorarium only once. Seconded Wayne McConnel. Agreed. The new remit was put to the meeting.
For 32 Against 9 Abstain 0 Carried

Honoraria were paid to the Secretary, the Recordshop Keeper and the Summer School Organiser during 2015. The President, Treasurer, Editor and Bookshop Keeper did not claim Honoraria.

Remit 3 Summer School Accommodation – Management Committee

That the Branch Management Committee be reimbursed for two nights' accommodation, meals and travel to/from Summer School to conduct the business of the AGM.

Moved Bill Jacob Seconded Heather Johnston

The President advised the meeting that a vote for the remit would substantially reduce payment of Summer School registration fees for the President, Treasurer and Secretary and implement part payment for Coordinators. A vote against the remit would retain current practice.

Bill Jacob commented that the current arrangement could be seen as inequitable as the President Secretary and Treasurer are paid full registration fees (at non-dancing resident rate) and other committee members are paid nothing. The Remit was put to the meeting.

For 12 Against 29 Abstain 0 Lost

Apart from Remits 1-3, the following resolution passed at the 2015 AGM affects payments to office bearers.

Travel Fund: David Williamson presented a report on the use of the Travel Fund during the past twelve months and thanked people who had billeted him.

It was moved Wendy Jaeger and seconded Linda Glavin that a Travel Fund of \$1,500 be approved for the President's travel in 2015. Agreed.

AGM 1 January 2016 (Auckland)

Remit 1 Payments to officers and others

That Management Committee undertake a complete review of the total package of payments to office-bearers and other positions, taking into account the total package available to each position and also a vote on each of the following parts to this remit:

- i. That honoraria or any form of bulk expense payment to New Zealand Branch officers be removed
- ii. That honoraria or bulk expense payments be reduced to a level appropriate to a voluntary organisation in which many members give time freely
- iii. That honoraria or bulk expense payments and the total package of payments be reviewed so that there is a more equitable distribution of payments (this involves reviewing who receives payments)
- iv. That honoraria or payments not taken up be shown in the accounts as a donation.

Remit 1	In favour	42				
Part (i)	In favour	1	Against	30	Abstained	11
Part (ii)	In favour	8	Against	18	Abstained	13*
Part (iii)	In favour	36	Against	0	Abstained	6
Part (iv)	In favour	15	Against	7	Abstained	19*

*The missing votes for these parts are the equivalent of abstentions.

The passing of Remit 1 has resulted in this Review.

Apart from Remit 1, the following resolution passed at the 2016 AGM affects payments to office bearers.

Travel Fund: David Williamson advised that he had not travelled as much as he would have liked, but now that he has retired his intention is to visit more clubs, particularly to get to the North Island. It was moved by David Williamson and seconded by Linda Glavin that a Travel fund of \$1,500 be approved for the President's travel in 2016. Agreed.

Section 4. Reality Check – the work involved

The Constitution (clause 7.3) provides for Job Descriptions for each Management Committee position. I have reviewed the Job Descriptions to assess the ‘size’ of each role. I also asked each current member and recent past members of the Management Committee the number of hours involved in undertaking their role. Some were able to provide a detailed assessment of the time involved, whereas the answer from others was quite vague or non-existent.

In considering the work involved, it is important to remember that the people on the Management Committee are also very active in SCD at Club and Region level. Many are Club teachers. Some are Club office bearers. All are active in their Region. Their Management Committee work is on top of a ‘normal’ SCD volunteer workload.

My assessment, based on the Job Descriptions, is that the Management Committee roles can be split into three categories based on workload:

Heavier workload:	Secretary, Treasurer
Moderate workload:	President, Vice-President, Education & Training
Lighter workload:	Communication & Publicity, Membership, Youth

Apart from leading the Management Committee and chairing Management Committee meetings and the AGM, the main role for the President is to liaise with and visit Regions and Clubs to promote the NZ Branch and to solicit opinions, comments and feedback from dancers.

The Vice-President shares the liaising and visiting Regions and Clubs, but also has responsibility for exploring fundraising and sponsorship opportunities (and communicating those to Regions and Clubs via the NZ Branch Secretary), reviewing and updating the Branch Guidelines, and managing the appointment of shopkeepers.

The Secretary handles all communications to and from the RSCDS, Management Committee, Regions and Clubs. She liaises with NZ delegates to the RSCDS AGM. The Secretary must also ensure that the NZ Branch complies with the RSCDS and NZ Branch Constitutions and relevant legislation and regulations. This includes the Incorporated Societies legislation. In addition, working with the President, the Secretary organises and coordinates Management Committee meetings and the AGM. She compiles and circulates agendas and prepares and circulates minutes.

The Treasurer’s role is to ensure the prudent and efficient management of finances for the NZ Branch. To do so, the Treasurer coordinates the collection of membership fees and the payment of fees to RSCDS, manages the bank accounts and investments, and maintains the financial records of the NZ Branch, ensuring that the NZ Branch complies with relevant legislation and regulations. This includes GST and other IRD legislation. The Treasurer coordinates the 6 monthly GST return (which covers the shops and summer school). The Treasurer prepares and distributes financial reports and the annual financial statements. Preparing the financial statements involves liaising with Regions, shopkeepers and Summer

School. The Treasurer also provides information to members about NZ Branch and RSCDS scholarships and other funding available from the RSCDS.

The role of the Communication and Publicity Co-ordinator is to promote SCD in New Zealand to the widest possible audience, and to ensure effective communications with members and other dancers. This involves development and maintenance of the website, design and production of SCD promotional material, and liaison with the Editor and the Youth Co-ordinator.

The role of the Education and Training (E&T) Co-ordinator is to ensure that teaching of SCD in New Zealand is maintained at the highest possible standard, and that a 'continual learning' process is available for all current and aspiring teachers and musicians. The E&T Co-ordinator is responsible for the final recommendation of teachers for Summer School and assists other schools with teacher selection if required. She is involved in ensuring Summer School participants are in the appropriate class. The E&T Co-ordinator is responsible for the teacher training and examination process – including plans to develop teachers, scheduling examination classes, plans to develop certificated teachers as tutors for examination classes, and to qualify as examiners, liaising with examiners, and organising refresher courses for club teachers. The E&T Co-ordinator also encourages support for local musicians through musicians' workshops and courses. She liaises with the Youth co-ordinator about JAM medal tests.

The role of the Membership Co-ordinator is to grow membership of the NZ Branch, by communicating and promoting the benefits of RSCDS membership to dancers through Regions and Clubs, maintaining the membership database, monitoring trends in membership, and liaising with the Youth Co-ordinator regarding JAM membership.

The role of the Youth Co-ordinator is to promote SCD to youth, encouraging them to participate, and continue in SCD for the long term. The Youth Co-ordinator convenes the JAM Committee. She liaises with other co-ordinators regarding JAM medal tests and communication with junior members.

Section 5. Payments to other volunteers within SCD in New Zealand

The Terms of Reference for this Review asked me to comment based on my experience about the level of payments to office bearers in the not-for-profit sector. My not-for-profit experience is wider than Scottish country dancing. While my experience includes knowledge of two SCD Clubs and one Region, I decided to obtain a wider picture of payments to SCD office bearers in New Zealand. Accordingly, as part of the Review I sent questionnaires to all Clubs and Regions within SCD in New Zealand, as well as to current and recent past members of the Management Committee and others holding positions of responsibility within SCD in New Zealand (Shopkeepers, Editor, and recent Summer School Organisers).

The questions asked in those questionnaires are set out in Appendix 3.

I assured the Clubs and Regions that their answers to the questionnaire would be confidential to me, and that I would not identify any individual Club or Region in presenting information. Accordingly, the analysis that follows provides the range of the answers, with median and average (mean) values.

Regions

<i>Number of Regions</i>	11		
<i>Number of responses by 31 March</i>	7 (63.64%)		
	<i>Yes</i>	<i>No</i>	<i>N/A</i>
<i>Does your Region make payments to:</i>			
<i>Club teachers</i>	0	7	0
<i>Class teachers</i>	4	2	1
<i>Region office bearers (such as President, Secretary, Treasurer, etc)</i>	4	3	0
<i>Other SCD people</i>	3	4	0

Comments on Region responses

Teachers

- Unsurprisingly, no Regions make payments to Club teachers;
- 1 Region pays a Region Teacher \$200 pa;
- 3 Regions pay per class – amounts range from \$30 to \$75 per class;
- 1 Region answered N/A because it held no classes in last 5 years.

Region office bearers and other SCD people

- 2 Regions reimburse actual expenses for office bearers;
- 1 of those Regions reimburses actual expenses for other SCD people;
- 2 Regions pay an allowance to office bearers and other SCD people.

The allowances paid to office bearers and other SCD people in those 2 Regions are as follows:

	<i>Region 1</i>	<i>Region 2</i>
President	\$175	\$300
Secretary	\$200	\$300
Treasurer	\$175	\$300
Branch Liaison Co-ordinator	-	\$200
Webmaster	\$50	-
Auditor	\$50	\$200

While Region 2 indicated that the allowances recognise both “possible expenses” and “time and expertise”, a discussion with the Region Treasurer indicated that the amounts paid were unlikely to exceed SCD related travel costs and expenses.

Clubs

<i>Number of Clubs</i>	84	
<i>Number of responses by 31 March</i>	51 (60.71%)	
	<i>Yes</i>	<i>No</i>
<i>Does your Club make payments to:</i>		
<i>Club teachers</i>	34	16
<i>Class teachers</i>	14	36
<i>Club office bearers (such as President, Secretary, Treasurer, etc)</i>	10	40
<i>Other SCD people</i>	5	45

Comments on Club responses

As we would expect from the SCD community, the response rate for the questionnaire was excellent, compared to the usual response rate for surveys. This indicates the SCD community is ‘engaged’.

One Club responded that they would not complete the questionnaire. That Club is included in the total number of responses, but obviously is not included in the question responses.

Club teachers

Most Clubs recognise their club teachers. The manner of recognition varies –

- Some Clubs give an end of year gift;
- 4 Clubs pay the RSCDS fees for their teachers; and 1 of those Clubs also provides its two teachers with petrol vouchers; while another Club also pays an allowance;
- 1 Club pays 50% of the RSCDS fees for its teacher and also pays the costs of attending a School; and
- 30 Clubs (including 1 Club who also pays RSCDS fees) pay an annual allowance or a per night allowance.

The amounts paid to club teachers as an allowance vary considerably. The range is from \$50 pa to \$1,500 pa for the allowances (or petrol vouchers) paid annually, and from \$10 per night to \$20 per night for the allowances paid on that basis. The median (mid point in the range) annual allowance is \$334 per teacher. The mean (average) annual allowance is \$345.45 per teacher.

I note that the teacher paid \$1,500 pa is running four club teaching sessions per week, which is equivalent to \$375 on a comparable basis paid to other teachers taking one club session per week. The payment to this teacher also recompenses for use of her personal equipment. The highest annual allowance paid by a club for one club session per week is \$720 pa.

It is interesting that the top end of the range for annual allowances and the top end of the range for per night allowances are equal. That is, the \$720 annual allowance reduced to a per night basis is \$20. It is also interesting that \$10 per night is a close approximation to the median and mean annual allowances.

Some Clubs told me in their responses, that while they pay an annual allowance, they calculate it based on the number of nights. For example, the Club paying \$720 pa calculates that as \$20 per night; and similarly another Club paying \$660 pa calculates that as \$20 per night also. So, care is needed in interpreting annual amounts as the number of club nights varies for each Club.

I have calculated the median and the mean per teacher (not per Club) because some Clubs have 2 or 3 teachers. A per teacher basis seemed the most appropriate for purposes of comparison. But there is one further degree of complexity – frequency of club nights. As already noted above, 1 Club runs 4 teaching sessions per week – 2 other teachers assist the main teacher at that Club. And at least 1 other Club with 3 teachers runs 2 club nights per week. I note that clubs with more than one teacher typically pay more in total than clubs with one teacher. That is, they generally pay a greater amount per club night. So again, care is needed in interpreting the annual amounts.

Class teachers

Only 14 Clubs make payments to class teachers. 1 Club pays class teachers but does not pay club teachers. In many cases the payment is made to a relief teacher who takes the club night in place of the regular club teacher. In one case, the payments are for classes for youth medal tests.

The payment to class teachers is in some cases a payment of actual travel expenses or a petrol voucher of an unspecified amount. Where cash payments are made they range from \$20 to \$86 per class.

Office bearers and other SCD people

Based on the responses to the questionnaire, it is not usual for Clubs to make payments to office bearers and other SCD people. However, I expect that most clubs are reimbursing the person who purchases supper supplies, and may have overlooked that in their response to the questionnaire.

The 10 Clubs that said they made payments to office bearers and other SCD people mostly reimbursed actual expenses, and did not detail the amounts involved. Only 3 Clubs have fixed allowances. One Club pays its Secretary \$30 pa. Another Club pays its Secretary and Treasurer \$100 pa each, and its President and Auditor \$50 pa each. And a third Club provides a gift/voucher to its President, Secretary and Treasurer at \$80 each, and its auditor, youth group helpers and committee members at \$40 each.

Club comments

A number of Clubs added comments to their responses. These comments help us to understand the SCD community.

- One Club, that does not pay the club teacher or office bearers, noted that it pays \$160 for NZ membership for two of its members. That is a generous gesture.
- Another Club commented: “We do not pay anything to anyone, everything is voluntary – good don’t you think? We may gift flowers or whatever at Xmas but that is all.”
- A Club paying their club teacher \$60 pa noted that “this is a very small recognition of her time and effort”.
- Another Club commented “Our club teacher is also our president. We are very small and the only payment she receives is we pay her RSCDS fee. All the rest of our income goes on hall hire.”
- And one Club provided detailed comment:
“Although reimbursement (on production of a receipt) for actual expenses is offered and office bearers and members are encouraged to seek reimbursement, very rarely is this offer taken up. The only exception would be for club night supper expenses and we insist that these be reimbursed. (Though even here, for the last 5 years our supper provider (an 80 year old woman who has danced with us for the last 50 years) insisted on providing supper free as her thank-you for many happy years of dancing.)
We are a small club with a small bank balance and all members are aware that for the club to continue there needs to be funds for necessary expenses, such as hall hire, replacement/repair of equipment, purchase of CDs, hire of musicians for special invitation nights, annual dances, etc. Rightly or wrongly, our club exists because of the generosity of its members both current and in the past.
I hope this explanation helps. Members have said that their love of dancing and the social companionship received outweighs the personal monetary costs involved. Even though for some office bearers this cost over the years is quite considerable.”

The decision to make payments to Club/Region teachers, office bearers and other SCD people is a matter for decision by Club members / Region members.
In making those decisions, Clubs and Regions may wish to take account of the survey results, as indicative of common practice within the SCD community in New Zealand.

Section 6. Comment on payments to not-for-profit sector volunteers

The not-for-profit sector within New Zealand relies heavily on the efforts of volunteers. Some not-for-profit organisations employ paid staff on a full time, part time or casual basis. Many do not. The RSCDS NZ Branch does not.

Payments to volunteers in the not-for-profit sector take the following forms:

1. Reimbursement of actual cash expenditure on behalf of the organisation;
2. Payment of a travel / mileage allowance;
3. Payment of an allowance for likely expected expenditure on behalf of the organisation;
4. Payment of an honorarium for the time, expertise and effort contributed by the volunteer.

Reimbursement of reasonable actual expenditure

Where possible a not-for-profit organisation should make payments by cheque or internet banking directly to the supplier. However, in some cases that may not be possible. For example, cash purchases such as milk, biscuits, postage, etc. Therefore, reimbursement of expenditure incurred by individuals on behalf of the organisation is necessary.

Most not-for-profit organisations reimburse volunteers for reasonable actual expenditure necessary to achieve the objectives of the organisation. As an example, reasonable actual cash expenditure on behalf of the RSCDS NZ Branch would include things such as courier and postage charges.

Many not-for-profit organisations have a written policy which specifies what will and will not be reimbursed. The policy may specify that the expenditure has to be budgetted. It is usual to require a claim form to be completed, receipts to be attached, and the claim to be approved by the Chair, or in the case of expenditure incurred by the Chair, approved by the Deputy Chair, before the reimbursement is paid. As usual, the reimbursement will require the approval of two bank signatories. It is best practice that the people who approve/sign do not include the person being paid.

Travel costs and mileage allowances

Most not-for-profit organisations reimburse those who need to travel to fulfill their role in the organisation. Most organisations have a written policy which specifies what can be claimed. The travel cost claimed is sometimes actual expenditure (within policy limits) and sometimes a mileage allowance.

The RSCDS NZ Branch has a written policy on travel costs. This provides as follows:

- a. Travel costs will be reimbursed at an amount not exceeding the equivalent of the return Economy/Thrifty airfare from home directly to and from the destination. If you live a considerable distance from the nearest airport you may claim for road travel between home and airport.

- b. Travel by air/bus/train: You may claim actual travel expenses (subject to a.)
- c. Travel by car: You may claim 30 cents per kilometre (subject to a.)
- d. If inter-island travel is necessary, you may claim the lesser of actual travel expenses, or the standard passenger return fare on the ferry (subject to a.)

That is, the maximum reimbursed is the cheapest available airfare. A mileage allowance is paid for travel by car, but only up to a maximum of the cheapest available airfare. The RSCDS NZ Branch mileage allowance of 30 cents per kilometre compares favourably with the rate the IRD allows for travel expenses, which is 74 cents per kilometre. Most not-for-profit organisations have a mileage allowance which is less than the IRD rate.

Lump sum expense allowance

In my experience very few not-for-profit organisations pay an allowance for possible expenditure on behalf of the organisation. As discussed above, almost all not-for-profit organisations reimburse reasonable actual expenditure, and insist on a claim form with attached receipts. Operating in this way is sensible – the organisation is paying for actual expenditure, rather than a guess as to what expenditure might be. It also protects those who are office bearers within the organisation from any allegation that they spent the organisation’s funds without the organisation receiving benefit.

In the past the RSCDS NZ Branch used to pay a ‘lump sum expenses allowance’, but this practice stopped following the passing of Remit 1 at the AGM held on 1 January 2015.

There is a further good reason why not-for-profit organisations should distinguish clearly between payments that reimburse for actual expenditure and other payments. That is, the taxation implications.

Taxation implications of reimbursement of expenses v honoraria

Any payment that is not a reimbursement for expenditure incurred is in essence a payment for the time, effort and expertise of the person receiving the payment. Such a payment is often referred to as an honorarium². Honoraria are discussed on the next page.

² An honorarium is a fee paid for a nominally free service [Collins English Dictionary]. The word derives from Latin: something presented on being admitted to a post of honour. Because of its Latin root, the plural of honorarium is honoraria.

The IRD website provides guidance on payments to volunteers³. The website states:

Volunteers may either:

- *be reimbursed for any expenses they have from their voluntary activities, or*
- *receive an honorarium for their services.*

The IRD website goes on to explain about reimbursing expenses:

Volunteers often incur expenditure associated with their voluntary activities. This could be from the activity itself or their travel to or from the activity.

Reimbursement payments are treated as tax-exempt income for the individual if they are based on:

- *actual expenditure, or*
- *a reasonable estimate of the likely cost, where an organisation:*
 - *reimburses for the expense before the activity, or*
 - *when the actual expenditure can't be determined and the reimbursement is based on a reasonable estimate of the likely cost.*

It is quite straightforward to keep track of actual expenditure for the types of expenditure incurred by the RSCDS NZ Branch. And, if there is ever a need to provide up-front funds to cover an expense before an activity, it should be straightforward to adjust the amount to reflect actual expenditure once the activity has taken place. That is, all reimbursement payments should be based on actual expenditure⁴.

Honoraria

An honorarium is taxed as a “schedular payment” (IRD jargon – formerly a withholding tax payment). The rate of tax deducted by the organisation paying the honorarium is 33 cents in the dollar (if the person receiving the honorarium has provided a tax code declaration form IR330) and 48 cents in the dollar (if the person has not provided a tax code declaration form).

The organisation paying the honorarium must send the tax deducted to the IRD.

³ <http://www.ird.govt.nz/non-profit/np-staff/honoraria/>; and <http://www.ird.govt.nz/payroll-employers/make-deductions/staff-benefits/special-benefits/emp-deductions-benefits-special-honoraria.html>

⁴ In my opinion, Clubs and Regions should apply the same principles. Those Clubs and Regions providing an allowance (rather than reimbursing for actual expenses) often do so on the basis that the allowance is for travel. At the RSCDS NZ Branch standard rate of 30 cents per km, every \$30 of allowance is covering 100km of travel. Each Club and Region will need to assess whether their allowances satisfy the IRD test of a “reasonable estimate” in their particular circumstances.

The person who receives the honorarium includes the gross amount and the tax deducted in their tax return (if they are required, or choose, to complete a tax return). The person who receives the honorarium may be able to claim a tax deduction for 'home office' expenses against their income if they file a tax return. Depending on the amount of their other taxable income, the tax at 33 cents in the dollar deducted from the honorarium may be too much tax. If so, filing a tax return is likely to result in a tax refund.

In the not-for-profit sector, I am aware of honoraria being paid to Board members in organisations that also employ paid staff. In the situations I know of, each Board member receives the same amount. Sometimes the amount is paid per meeting, and in other cases it is an annual amount, but paid six monthly or quarterly.

The RSCDS NZ Branch AGM held on 1 January 2015 approved a Remit that allowed certain office bearers (President, Secretary, Treasurer) and certain other persons holding positions of responsibility (Editor, Shopkeepers and Summer School Organiser) to claim annual honoraria of varying amounts.

I January 2015 Remit concerning Honoraria		
	<i>Entitled to claim</i>	<i>Amount claimed – 2015</i>
President	1,000.00	0
Secretary	1,000.00	1,000.00
Treasurer	1,000.00	0
Editor	600.00	0
Bookshop Keeper	600.00	0
Recordshop Keeper	600.00	600.00
Summer School Organiser	800.00	800.00

I note that the Summer School Organiser is expected to attend the Summer School in the year prior to the School he/she is organising⁵. Because the Summer School alternates between the North and South Island, there are travel costs involved as well as the Summer School registration fee. The fee of \$800 agreed for the Summer School Organiser reimburses these costs in part. Accordingly, it will usually not need to be taxed as an honorarium.

The 2015 AGM also approved a Travel Fund of \$1,500 to be available for the cost of the President's travel. In essence the "Travel Fund" provides a budgeted total amount available for travel. The amount paid is not a lump sum, but allows the President to spend up to the maximum approved, \$1,500, on reasonable actual travel costs. The amount actually expended for President's travel in the financial year ended 31 August 2015 was \$208.

⁵ RSCDS NZ Branch Inc. Branch School Guidelines

Summer School

In addition to the reimbursement of expenses incurred on behalf of the RSCDS NZ Branch, the NZ Branch also pays Summer School fees and travel for certain office bearers and others holding positions of responsibility within SCD in New Zealand.

In the 2015 financial year these payments were as follows:

Position	What is covered	Paid in 2015 financial year (Dunedin SS)	
		Accommodation ⁶	Travel
President	Accommodation & travel	1,425.00	
Vice President	Accommodation -AGM	145.00	
Secretary	Accommodation & travel	1,425.00	
Treasurer	Accommodation & travel	1,315.00	
Branch Standing Committee travel to SS for AGM			1,106.00
Examiners	Accommodation during examinations & travel	3,510.00	468.00
Recordshop Keeper	Accommodation & travel	1,425.00	278.00
Bookshop Keeper	Accommodation & travel	1,425.00	355.00

The current practice is difficult to justify. Summer School accommodation is paid for the following persons: President, Secretary, Treasurer, Examiners, Shopkeepers; but not for other members of the Management Committee – Vice President and Co-ordinators.

I note that Remit 3 at the 2015 AGM (which was not approved) was an attempt to revise the current practice by suggesting that all members of the Management Committee be reimbursed for two nights' accommodation – which would have reduced the amount paid for the President, Secretary and Treasurer, and provided some reimbursement to the Vice President and Co-ordinators.

Summer School and the AGM are important parts of the SCD calendar, and provide a good opportunity for the Management Committee to interact with engaged members of the SCD community. Attendance by the Management Committee at Summer School is expected by the SCD community. All members of the Management Committee are involved in the AGM. All co-ordinators are involved in Summer School, but the Education & Training Co-ordinator has a particular role across Summer School. The Management Committee holds committee meetings prior to and following the AGM.

If not reimbursed, the annual cost of Summer School may discourage some capable SCD dancers from being nominated for a position on the Management Committee. However, were the total Summer School accommodation cost to be paid for all of the Management Committee, that would be a considerable cost to the NZ Branch.

⁶ Accommodation in each case is at the Non-dancer Resident rate, so does not cover dancing or music classes.

A balance needs to be found between the overall cost and the fair treatment of all members of the Management Committee.

The Shopkeepers' Summer School accommodation costs are paid out of the income generated by the Shops. Nevertheless, that is payment from Branch funds. I do not believe the Shopkeepers should be treated any differently to members of the Management Committee.

From a financial perspective, I note that the Recordshop has generated a profit after payment of Summer School travel and accommodation in the 2014 and 2015 financial years, but the Bookshop has not. This suggests that the Bookshop margins need to be reviewed. And, looking forward, as more dance books and music become available for purchase/download on the internet the financial contribution (after deducting all costs) of both the Recordshop and the Bookshop to the NZ Branch should be kept under continual review.

The travel costs and accommodation for Examiners for the duration of the examinations are an essential payment.

Section 7. RECOMMENDATIONS

Based on the Review I have undertaken, as detailed in the analysis and discussion on pages 3 to 20 above, I make the following Recommendations to the Management Committee:

Recommendations of the appropriate system of payments to office bearers and other volunteers holding positions of responsibility in RSCDS NZ Branch

Reimbursement of reasonable actual expenditure and mileage allowance

1. RSCDS NZ Branch should where possible make payments directly to the supplier.
2. RSCDS NZ Branch should reimburse volunteers for reasonable actual expenditure necessary to achieve the objectives of the organisation.
3. RSCDS NZ Branch should have a written policy which specifies what will and will not be reimbursed.

I suggest that the policy specifies that the expenditure has to be budgetted. I also suggest that a claim form be required with receipts attached, and the claim require approval by the President, or in the case of expenditure incurred by the President, approval by the Vice President, before the reimbursement is paid. The policy should also specify that the people who approve/sign do not include the person being paid.

4. The RSCDS NZ Branch already has a written policy on travel costs. That policy should be reviewed by the Management Committee to ensure that it continues to be appropriate. I have no recommendations for change to the travel costs policy, which is as follows:
 - a. Travel costs will be reimbursed at an amount not exceeding the equivalent of the return Economy/Thrifty airfare from home directly to and from the destination. If you live a considerable distance from the nearest airport you may claim for road travel between home and airport.
 - b. Travel by air/bus/train: You may claim actual travel expenses (subject to a.)
 - c. Travel by car: You may claim 30 cents per kilometre (subject to a.)
 - d. If inter-island travel is necessary, you may claim the lesser of actual travel expenses, or the standard passenger return fare on the ferry (subject to a.)
5. In accordance with Remit 1 approved at the AGM held on 1 January 2015, the RSCDS NZ Branch should NOT pay any 'lump sum expenses allowances'.
6. Management Committee should continue to be reimbursed for their travel costs in respect of the mid year Management Committee meeting, and the

Management Committee meetings held in conjunction with the AGM during Summer School.

President's Travel

7. The Management Committee should continue the practice of seeking approval of the AGM to a "travel fund" for the President's travel costs. The amount approved at the 2015 and 2016 AGMs, \$1,500, is appropriate, subject to any future budgetary constraints.
8. The approved amount of the "travel fund" should not be paid as a lump sum, but should be available to meet the reasonable actual expenditure on the President's travel, up to the maximum approved.

Payment of Summer School accommodation costs

9. The Management Committee should reconsider the current practice of paying Summer School accommodation for the following persons: President, Secretary, Treasurer, Examiners, Shopkeepers; but not for other members of the Management Committee – Vice President and Co-ordinators.

The Management Committee should present a recommendation for approval at the next AGM about who is entitled to have all/part of their Summer School accommodation paid, and what this will cost.

Summer School and the AGM provide a good opportunity for the Management Committee to interact with engaged members of the SCD community. Without wishing to pre-empt the Management Committee recommendation, I note that there will need to be a balance between the overall cost and the fair treatment of all members of the Management Committee and Shopkeepers. There are 8 members of Management Committee and 2 Shopkeepers. I note that the Summer School fees for the 2016-2017 Summer School in Christchurch for residents are \$1,500 for dancers and \$1,000 for non-dancers who are RSCDS members. The fees for commuters are \$500. A partial reimbursement of actual cost up to \$800 each (or perhaps set at 80% of the non-dancer fee) would cost the NZ Branch a maximum of \$8,000⁷, which is close to the cost under the current policy.

The payment to Examiners of travel costs and accommodation for the duration of the examinations is essential.

10. The \$800 payment to the Summer School Organiser should be payable as a partial reimbursement to the Summer School Organiser for the cost of attending the prior Summer School, as required by the Branch School Guidelines. Because it is partial reimbursement for a Summer School fee that has been paid personally by the Summer School Organiser, it should not be treated as a honorarium. The \$800 is a cost of the Summer School.

⁷ Reimbursement would not be provided to any person (such as a teacher) whose fee was a cost to the Summer School. And some might be commuters.

Honoraria

11. The Management Committee should reconsider the total amount of approved honoraria, and the allocation of that total between office bearers and others in positions of responsibility.

In particular, the Management Committee should assess the relative workload of each Management Committee position, the Shopkeepers and the Editor, to determine an equitable distribution of the total amount available for honoraria.

At the 2015 AGM, a total of \$4,800 was approved and allocated \$1,000 each to the President, Secretary and Treasurer, and \$600 each to the two Shopkeepers and the Editor.

I suggest that the workload of each position is determined on a three step scale as a moderate workload, or heavier, or lighter.

One possible allocation of honoraria, of approximately the same total amount as was approved in 2015, would involve the following entitlements to honorarium:

Heavier workload – two positions at \$800 pa	1,600.00
Moderate workload – five positions at \$500 pa	2,500.00
Lighter workload – four positions at \$200 pa	<u>800.00</u>
Total honoraria	\$ <u>4,900.00</u>

These amounts per person are reasonable in comparison to payments made by Clubs and Regions.

12. Any change in the honoraria total or allocation to positions should be approved by the AGM.
13. The honoraria approved by the AGM are recognition of the time and effort involved in undertaking the roles. Accordingly, they will always be taxable.
14. Based on a resolution passed at the AGM, persons holding certain positions will be entitled to claim an honorarium. However, there should be no obligation for any person to claim the honorarium to which they are entitled.
15. Part (iv) of Remit 1 passed at the 2016 AGM suggested that honoraria not taken up be shown in the annual financial statements as a donation.

This would involve showing the gross amount of each honorarium in the appropriate section of the Statement of Financial Performance (as an expense), and also showing (as income) a donation for the gross amount not claimed. The net impact on the annual surplus is zero.

I would expect the auditor to accept that accounting treatment.

Recommendations on the appropriate way to implement the recommended system of payments, including any required resolutions of Members of RSCDS NZ Branch

Matters for the Management Committee

Recommendations 1, 2, 5, 6, 8, 10, 12, and 13 are matters for the Management Committee to continue or to implement and the Treasurer to keep under control. Recommendation 15 is a matter for the Treasurer to implement when preparing the annual financial statements.

The policy on what expenditure will and will not be reimbursed (Recommendation 3) should be developed by the Treasurer and approved by the Management Committee.

The Management Committee should delegate the review of the policy on travel costs (Recommendation 4) to the Treasurer. The reviewed policy should be approved by the Management Committee.

Once approved these policies should form part of the NZ Branch Guidelines.

The Management Committee should undertake a review of Summer School accommodation costs to be paid by the NZ Branch (Recommendation 9), and then bring a proposal to the next AGM.

The Management Committee should undertake a review of the total amount of approved honoraria, and the allocation between office bearers and others in positions of responsibility (Recommendation 11), and then bring any changes to the next AGM.

Matters for the next AGM

Each AGM should approve the President's Travel Fund for the coming year (Recommendation 7). A suitable resolution is as follows:

That an amount of up to [\$amount] be available to meet the actual reasonable costs of the President's travel in [next year].

The AGM should consider the Management Committee's recommendations on payment of Summer School accommodation costs (Recommendation 9). The suitable resolution will depend on the recommendations.

The AGM should consider any change in total honoraria and the allocation of an honorarium amount to each position (Recommendations 11 and 12). The suitable wording for the approval of each honorarium is as per Remit 2 at the 2015 AGM. That is:

That the RSCDS NZ Branch [name of position, e.g. President] be entitled to claim an annual honorarium of [\$amount] in recognition of the time and effort involved in undertaking this role.

Appendix 1

AGM 1 January 2016 – Remit 1

That Management Committee undertake a complete review of the total package of payments to office-bearers and other positions, taking into account the total package available to each position and also a vote on each of the following parts to this remit:

- i. That honoraria or any form of bulk expense payment to New Zealand Branch officers be removed
- ii. That honoraria or bulk expense payments be reduced to a level appropriate to a voluntary organisation in which many members give time freely
- iii. That honoraria or bulk expense payments and the total package of payments be reviewed so that there is a more equitable distribution of payments (this involves reviewing who receives payments)
- iv. That honoraria or payments not taken up be shown in the accounts as a donation.

The voting number at the AGM was 42.

The voting on the above remit as noted in the Minutes of the AGM was as follows:

Remit 1 In favour 42

Part (i)	In favour 1	Against 30	Abstained 11	Total cast 42
Part (ii)	In favour 8	Against 18	Abstained 13	Total cast 39*
Part(iii)	In favour 36	Against 0	Abstained 6	Total cast 42
Part (iv)	In favour 15	Against 7	Abstained 19	Total cast 41*

*The missing votes for these parts are the equivalent of abstentions.

Appendix 2 Extracts from RSCDS NZ Branch Inc Constitution

The following extracts from the RSCDS NZ Branch Inc Constitution are relevant to the Review.

3. MANAGEMENT COMMITTEE MEMBERS

3.1 The Branch shall be administered by a Management Committee consisting of:

- (1) the President
- (2) the Vice-President
- (3) the Secretary
- (4) the Treasurer
- (5) the Communications and Publicity Co-ordinator
- (6) the Membership Co-ordinator
- (7) the Education and Training Co-ordinator
- (8) the Youth Co-ordinator

3.2 The members of the Management Committee shall be appointed by election at the Annual General Meeting of the Branch.

3.3 Those elected under clause 3.2 shall each hold office for one year. No person shall hold office as President, Vice-President, Secretary or Treasurer for more than four consecutive years, but on ceasing to hold such office for at least eleven months that person shall then be eligible for re-election to the original office. This provision shall not preclude any person who has held one or more of the offices in question from holding any of the other offices so that the total term of office bearing in that case exceeds in the aggregate four consecutive years.

3.4 Management Committee shall have power to fill any vacancy in an elective office between Annual General Meetings. Any Management Committee members so appointed shall serve only until the next Annual General Meeting and will then be eligible for election.

3.5 Nominations: Nominations for Management Committee members must be:

- (1) received by the Secretary of the Branch at least four months before the Annual General Meeting;
- (2) in writing, signed by two Branch members as nominator and seconder; and
- (3) circulated with the notice of meeting (see clause 8.2).

However, if no nomination is received under clause 3.5(1) for a particular office, nominations to fill that office may be called from the floor at the Annual General Meeting.

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7. DUTIES OF MANAGEMENT COMMITTEE MEMBERS

7.1 The President shall chair all Branch Meetings and all meetings of Management Committee.

7.2 In the absence of the President, the Vice-President shall chair all Branch and Management Committee meetings. In the absence of the President and the Vice-President, the members present shall appoint one of their number to preside.

7.3 The Management Committee shall agree on a Job Description for each of the offices listed in clause 3.1. Each new Job Description and all changes to any existing Job Description must be tabled for review at the next Annual General Meeting of the Branch.

7.4 The Management Committee shall establish a Budget each year for each of the offices listed in clause 3.1. The holder of each office shall be accountable at the next Branch Annual General Meeting for the use of those funds.

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8. BRANCH MEETINGS

8.1 The Annual General Meeting of the Branch shall be held within six months after the end of its financial year at such place and time as may be determined by Management Committee. The Branch financial year shall end on 31 August each year. A Special General Meeting may be called at any time by the President. A Special General Meeting must be called if a requisition is signed by not less than 5% of the membership of the Branch.

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8.5 Business of AGM: The order of business at the Annual General Meeting shall, as nearly as may be, consist of:

- (1) the minutes of the last Annual General Meeting and of any Special General Meeting held in the course of the year;
- (2) report of the President or the Secretary on the year's working of the Branch;
- (3) Treasurer's Report and Accounts;
- (4) reports from each of the other members of the Management Committee including accounting for use of budgeted funds;

- (5) election of each of the members of the Management Committee;
- (6) appointment of an Auditor;
- (7) determination of Branch service fees, and expenses of Office Bearers;
- (8) voting on Notices of Motion and Remits;
- (9) any other business raised by any Branch member or by Management Committee.

8.6 Remits, Notices of Motion: Remits and Notices of Motion must be:

- (1) received by the Secretary of the Branch at least four months before the Annual General Meeting, subject to clause 8.7;
- (2) in writing, signed by two Branch members as mover and seconder; and
- (3) circulated with the notice of meeting (see clause 8.2).

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Appendix 3
Request for information about payments to Club/Region teachers and office bearers

Name of Club/Region: _____

1. Does your Club/Region make payments to:
 - a. Club teacher(s) YES / NO
 - b. Class teachers YES / NO
 - c. Club/Region office bearers YES / NO
(such as President, Secretary, Treasurer, etc)
 - d. Other SCD people YES / NO

2. If you answered YES to any part of Question 1, please indicate the amount of the payment below:
 - a. Club teacher(s) \$ _____ per year
 - b. Class teachers \$ _____ per class
 - c. Club/Region office bearers (such as President, Secretary, Treasurer, etc)
 - i. President \$ _____ per year
 - ii. Secretary \$ _____ per year
 - iii. Treasurer \$ _____ per year
 - d. Others (state position) _____
\$ _____ per year

3. If you answered YES to any part of Question 1, please indicate whether the payment is to reimburse the person receiving it for expenses they have actually incurred for their SCD role and/or to provide an allowance for possible expenses (not otherwise reimbursed) they may incur and/or to recognise the expertise, time and effort they put in to their SCD role:

a. Club teacher(s)	Reimburse for actual expenses	YES / NO
	Allowance for possible expenses	YES / NO
	Recognise expertise, time & effort	YES / NO
b. Class teachers	Reimburse for actual expenses	YES / NO
	Allowance for possible expenses	YES / NO
	Recognise expertise, time & effort	YES / NO
c. Club/Region office bearers (such as President, Secretary, Treasurer, etc)	Reimburse for actual expenses	YES / NO
	Allowance for possible expenses	YES / NO
	Recognise expertise, time & effort	YES / NO

Request for information about payments to Management Committee and Others holding positions of responsibility

Your Name and Position: _____

1. Have you personally received any payments from NZ Branch during
 - a. 2014? YES / NO
 - b. 2015? YES / NO

2. If you answered YES to any part of Question 1, please indicate the nature and amount of the payment(s) below:
 - a. 2014 \$ _____ for _____
 \$ _____ for _____
 - b. 2015 \$ _____ for _____
 \$ _____ for _____

3. Has the NZ Branch paid others for costs incurred by you in respect of your work for NZ Branch (e.g. travel costs, Summer School attendance) in
 - a. 2014? YES / NO
 - b. 2015? YES / NO

4. Please indicate the nature and amount (if known) of those payments:
 - a. 2014 \$ _____ for _____
 \$ _____ for _____
 - b. 2015 \$ _____ for _____
 \$ _____ for _____

5. If you have personally received payment(s) from NZ Branch, please indicate whether the payment was to reimburse you for expenses you incurred for your SCD role *and/or* to provide an allowance for possible expenses (not otherwise reimbursed) *and/or* to recognise the expertise, time and effort you put in to your SCD role:

a. 2014	Reimburse for actual expenses	YES / NO
	Allowance for possible expenses	YES / NO
	Recognise expertise, time & effort	YES / NO
b. 2015	Reimburse for actual expenses	YES / NO
	Allowance for possible expenses	YES / NO
	Recognise expertise, time & effort	YES / NO

6. If any amount was an allowance for possible expenses (not otherwise reimbursed), how did the amount you received compare to the expenses you incurred? Choose one option.

It was MORE It was LESS It was about right