**Guidelines for recording details of expenditure**

When reporting on expenditure all items of expenditure require to be accurately recorded under the relevant headings as listed below with examples of expenditure:

**Honoraria and all taxable payments**

Branch Honoraria payments

Taxable Payments, i.e. non-receipted expenses, loss of pay, facility time

**Branch Management Expenses (room rent, postage, stationary, etc)**

Room Rent for; Branch meetings, Branch related briefings/training, representation of members

Branch representatives phone allowances and internet costs

Postage costs related to Branch membership communications/correspondence

Stationery for branch administration

Print costs including; printer ink, photocopying, etc.

Delegate expenses related to Union activities including; travel costs, subsistence claims, etc.

Delegate refreshments for attendance of branch requested meetings

Unity Trust Bank service charge

Computer sundries including software

**Grants, Donations & Affiliations**

Grants in respect of Branch members facing hardship, retirement, etc.

Donations arising from appeals authorised by the General Executive Council, the Regional Committee or direct to the Branch

Affiliations to bodies such as Labour Research Department, or for publications from Croners, etc.

Branch agreed allowance in relation to member; sickness, hospitalisation, doctors/dentists appointments, etc.

**Sundry**

Room Hire for; Branch functions, recruitment events, etc.

Recruitment events including; promotional items, refreshments, advertising, raffles, etc.

Unite branded clothing, bags and paraphernalia for Branch representatives

Computer hardware including storage drives

Branch member related events i.e. Christmas event, branch activities, retirement event, etc.

Branch member transport to events i.e. national demonstrations, regional events, etc.

Branch member gifts

Furniture for Union Offices including filing cabinets, safes, lockable storage cupboards, etc.

White goods for Union break rooms

Floral tributes

This list is not exhaustive, for clarification on any other items of expenditure please do not hesitate to contact the Regional Finance Department:

**Regional Finance Department**

Unite the Union

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LS1 7BW

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