Expense Guideline

Section 1 - Purpose

(1) This Guideline provides advice regarding all non-contracted expenditure up to and including AU$10,000 ex GST per transaction (Low Value Expenditure).

(2) Unless otherwise specified, amounts in this document are in Australian Dollars and exclude GST.

Scope

(3) This Guideline applies to all non-contracted expenditure up to and including AU$10,000 ex GST per transaction (Low Value Expenditure). For expenditure of AU$10,000.01 ex GST or greater, the provisions of the Procurement Policy apply, specifically the requirements of pre-approval of expenditure and the use of Purchase Orders.

(4) This Guideline applies to all professional, academic, and research staff, all staff of controlled entities, and all contractors, across all campuses and locations of the University, who are authorised to spend or use the University's funds (including research and other grants) to acquire or lease goods or services from external organisations (referred to as employees in this Guideline).

Section 2 - Policy

(5) Refer to the Expense Policy.

Section 3 - Procedures

(6) Refer to the Credit Card Procedure.

Section 4 - Guidelines

Guidance to Employees

(7) When incurring Low Value Expenditure on behalf of the University, employees must refer to the Expense Policy and this Guideline to determine if costs are reimbursable.

(8) In addition, it is good practice to always consult with the approving manager / supervisor prior to incurring expenses. This will avoid the risk of the expense claim being declined.

Expenditure Limits

(9) Expenditure limits are set for the following items:

a. employee farewell gifts ($150);
b. gifts for donors ($250) and guest speakers ($150);

c. flowers for official functions ($150);
d. flowers offering condolence to employees ($150); and
e. employee reward and recognition ($150).

(10) Executive Group Members and those with Band C financial delegation (as defined in clause 20 of the Delegations of Authority Policy) may approve exceptions to these expenditure limits.

Guidance to Approving Managers / Supervisors

(11) When considering a claim for Low Value Expenditure, the approving manager / supervisor must refer to the Expense Policy and this Guideline to determine if costs are reimbursable. Approving managers / supervisors must decline any claim which does not comply with the Expense Policy or this Guideline.

Exceptions to the Guideline

(12) Executive Group Members and those with Band C financial delegation (as defined in clause 20 of the Delegations of Authority Policy) may approve exceptions to this Guideline with the exception of Part J (Prohibited Items).

Guidance on specific expense categories

(13) Guidance is provided for the following expense categories.

a. Part A: Travel Expenses
b. Part B: Meal and Entertainment Expenses
c. Part C: People Related Expenses and Training Expenses
d. Part D: General Business Expenses
e. Part E: Research Related Expenses
f. Part F: Giving of Gifts
g. Part G: Donations and Sponsorships
h. Part H: Equipment Expenses
i. Part I: Motor Vehicle Expenses
j. Part J: Prohibited Items
k. Part K: Other Guidance

(14) Further assistance is available from the ProcureRight Desk at ProcureRightDesk@mq.edu.au

Preferred suppliers

(15) The University has a list of Preferred and Recommended Suppliers for specific goods and services. All employees should, where available, buy through the University's preferred supplier arrangements before approaching the open market.

Part A - Travel Expenses

(16) All University Travel is governed by the Travel Policy. In the instance of a conflict between this Guideline and the Travel Policy, the Travel Policy will prevail.

Local Travel

Travel to and from Work (General)

(17) Employees are responsible for making their own arrangements and at their own expense for travel to and from

their home and their normal place of work. This includes the cost of University staff parking permits. Employees cannot claim for travelling expenses incurred during their routine journey between their home and their place of work.

Travel to and from Work (specific exceptions)

(18) To ensure the safety of employees whilst travelling after hours, employees required to report to work outside their normal work hours, or to work beyond normal work hours, may claim the cost of reasonable transport. The reasonable mode of transport in most cases would be via ride share service or taxi. For avoidance of doubt, the above does not generally include working arrangements that are at the employees' request (e.g. flexible working arrangements which begin or end outside normal business hours).

(19) Where an employee is on continuous shift rosters that require late evening and night shift work, secure parking may be provided at their work location in the interest of the individual's safety.

(20) The University recognises that there may on occasion be other exceptional circumstances when in the interest of the individual's safety, it is appropriate for the employee to claim the local travel costs or be provided with secure car parking.

Work related travel – Public Transport, Taxis and Ride Share Services (5164)

(21) The cost of ground transportation within the Sydney Metropolitan Area while on University business is reimbursable.

(22) In choosing transport options, the employee's needs (including convenience and safety) should be balanced against the overall cost to the University. For example:

a. an employee may take a ride share service or taxi to the airport when travelling on University business in order to accommodate luggage, despite public transport being the cheaper option.
b. an employee may take a ride share service or taxi to attend an offsite meeting during the day as it is quicker, despite public transport being the cheaper option.

Work related travel – Private Vehicle Expenses

(23) With prior approval, a private motor vehicle may be used in Australia for University business, where:

a. the Traveller certifies that the vehicle is covered by comprehensive motor vehicle or third-party property insurance policy indemnifying the University against any claims arising as a result of the use of the vehicle. The University will not be liable for any fines, damage or private vehicle insurance excess in the event of a motor vehicle accident while using a private motor vehicle;
b. it is not reasonable or economical to use rental vehicles, University vehicles, ride share services or taxis;
c. no University vehicle is available; and
d. public transport is not available or appropriate.

(24) Where a private motor vehicle is approved to be used for University business, the employee will be reimbursed for the use of the vehicle at the 'cents per kilometre' rates set by the ATO.

(25) Private motor vehicle usage is claimed by completing the Mileage Reimbursement Claim Form and processed by Payroll. Amounts reimbursed will appear as 'motor vehicle allowance' on the employees Payment Summary.

(26) In addition, employees can use the expense reimbursement process to claim for tolls and/or parking charges incurred when they use their private vehicles for official University business. Fuel costs cannot be separately claimed as these are included in the 'cents per kilometre' calculation above.

Domestic and International Travel

(27) All travel for University business must be booked and paid for using the University's approved Travel Management Company (TMC) Online Booking Tool (OBT), Travel Consultant or via the University's AirBnB for Work account, in accordance with the Travel Procedure.

(28) Travellers who contravene the Travel Policy or Travel Procedure may be held personally liable for any unauthorised travel costs.

(29) Guidance on the reimbursement of expenses related to Domestic and International Travel is included in the Travel Policy. This includes guidance on:

a. Accommodation (5161);
b. Airfares (5160);
c. Airline Memberships and Loyalty Programs;
d. Car Rental (5165);
e. Cash or Travel Advances (5112);
f. Dual Purpose Travel (Private);
g. Excess Baggage (5160);
h. Personal Items;
i. Laundry / Dry Cleaning (4605);
j. Luggage (5402);
k. Meals (5162);
l. Parking Fees (5163);
m. Passports;
n. Public Transport (5403), Taxis and Ride Share Services (5164);
o. Telephone Calls and Mobile Broadband Usage (4001);
p. Tipping;
q. Vaccination and Medication (5402); and
r. Visas and Work Permits (5402).

(30) Further assistance on expenses related to Domestic and International Travel is available from the University's Travel Category Manager.

Part B - Meal and Entertainment Expenses

Most Senior Employee to Pay

(31) In all instances, the most senior University employee in attendance must pay for Meal and Entertainment costs and claim reimbursement via the appropriate expense claim. This aligns with the requirements of the Delegations of Authority Policy that delegates must not approve the incurring of, or the reimbursement of, their own expenditure even if it falls within their delegation limit. Such expenditure must be approved by a more senior line manager / supervisor.

Alcohol (4201-4202)

(32) Alcohol may be purchased and reimbursed:

a. for the legitimate entertainment of visitors on University business; and
b. for team events with prior approval from an employee with Band C financial delegation or above.

(33) Otherwise, bar and alcohol beverage costs are not reimbursable.

Catering (4358)

(34) The cost of catering (including coffee, tea and non-alcoholic beverages) can be reimbursed for:

a. participants and presenters involved in all day meetings, training sessions and seminars; and
b. for University meetings with external business guests.

(35) Catering suppliers available through the list of the University's Preferred and Recommended Suppliers should be used where possible.

(36) The use of an external supplier to provide catering on University premises is not permitted except for instances when it is a requirement to provide specialised catering for religious or cultural grounds.

Celebrations for Employees (4201)

(37) Costs associated with employee celebrations are not reimbursable. Such functions must be self-funded. This includes anniversary, new baby, birthday, cultural event, engagement, wedding and welcome to the University celebrations organised by departments / business units.

(38) All end-of-year functions (including employee Christmas parties) should be facilitated at Faculty / Portfolio level with prior approval of the relevant Executive Group Member. Employees may be asked to make a partial contribution.

Entertainment at an External Venue (Off Campus)

(39) The cost of entertaining employees, students, and partners at external venues is reimbursable for official University related purposes. This may include the cost of tickets to attend promotional events on University business.

(40) Only University employees who need to attend such entertainment should be invited and care should be taken in the choice of venue to ensure that the expenditure is reasonable and that the amount of alcohol provided is limited.

(41) The expenditure must be reconciled and claimed in accordance with "Section B - Most Senior Employee to Pay" of this Guideline.

Lunch or Dinner at an External Venue (Off Campus)

(42) The cost of lunch or dinner at an external venue can be reimbursed for University hosts, official visitors or guests and or those who serve the University on a voluntary basis.

(43) The University host and expense approver should ensure the following:

a. only University employees who need to attend such a lunch or dinner are invited;
b. the expenditure is reasonable; and
c. the amount of alcohol provided is limited.

(44) The expenditure must be reconciled and claimed in accordance with "Section B - Most Senior Employee to Pay" of this Guideline.

Lunch or Dinner at an Internal Venue (On Campus)

(45) The cost of lunch or dinner at an on-campus venue can be reimbursed for University hosts, official visitors or guests and or those who serve the University on a voluntary basis.

(46) The cost of lunch or dinner at an on-campus venue can be reimbursed for participants and presenters involved in all day meetings, training sessions and seminars. Lunch is not generally provided for half day meetings.

(47) Alcohol is not to be served at any internal meetings and may only be offered when significant guests or community members attend major events or dinner meetings.

Payment of a Deposit (4606)

(48) Formal written approval must be obtained from an appropriately delegated officer with Delegation for the total amount of the expenditure prior to making payment of a deposit for entertainment, restaurant, or venue hire.

Tipping

(49) Tipping is not accepted as a valid expense within Australia.

(50) In the case of international travel, it is recognised that there may be local customs or locations where tipping is culturally expected. In such situations tipping is accepted as a valid expense. Travellers should familiarise themselves with customary tipping percentages for the countries that they are visiting.

(51) The approver must assess the reasonableness of any claimed tipping expense before approving the reimbursement.

(52) Any exceptions for Tipping will be reviewed and approved by the Purchasing Manager.

Fringe Benefits Tax

(53) A fringe benefit may arise from providing employees or their associates with entertainment by way of food, drink or recreation and accommodation or travel in connection with such entertainment.

(54) Entertainment includes, for example:

a. meals and drinks including employee social functions such as Christmas parties and farewells;
b. sporting or theatrical events, sightseeing tours, and holidays; and
c. entertaining employees and non-employees (such as clients) over a weekend at a tourist resort or providing them with a holiday.

(55) Recreation includes amusement, sport, and similar leisure pursuits (such as, a game of golf, theatre or movie tickets, a joy flight, or a harbour cruise).

(56) To determine when food and drink provided to a person result in entertainment, all circumstances surrounding the provision of the food or drink must be considered, including:

a. why is the food or drink being provided? Is it refreshments or for a social function?
b. what type of food or drink is being provided? Is it morning tea and light meals or is it more elaborate? Is alcohol provided?
c. when is the food or drink being provided? Is it during work, overtime, when travelling or to entertain?
d. where is the food or drink being provided? Is it on University premises or at a restaurant, function room, café etc?

(57) The following matrix should be used to determine if meal expense is subject to fringe benefits tax:

Location	Purpose	Examples	Outcome

On University premises	To reward employees / for employees to enjoy themselves.	Providing food or drink, including alcohol in a social setting. Includes Christmas parties, farewell functions, reward and recognition functions.	Subject to FBT 4201 - Entertaining - FBT
	For sustenance. To enable employees to productively complete the working day.	Morning and afternoon tea, light meals provided for employees in a work setting. Includes tea/coffee, soft drinks, juices, cakes, biscuits, sandwiches, salads, etc. Does not include alcohol or elaborate meals.	Not subject to FBT 4358 - Catering
Not on University premises	To reward employees / for employees to enjoy themselves.	Food and drink provided outside of work hours and consumed off University premises. Includes social function or business lunch/dinner.	Subject to FBT 4201 - Entertaining - FBT
	For sustenance during work related travel. To enable employees to productively complete the working day.	Food and drink provided during work time, during overtime or where the employee in undertaking work-related travel.	Not subject to FBT 5162 – Meals and Incidentals
	Meals while attending public events are considered to be entertainment.	Promotional events that are open to the general public. Includes promotional fairs, open day, etc.	Subject to FBT 4201 - Entertaining - FBT
	For sustenance. To enable employees to productively complete the working day.	Food and drink provided that is incidental to attending a seminar that goes for at least 4 hours. The seminar must be a training session, conference, convention, lecture, meeting, etc. to discuss University issues. The seminar's main purpose cannot be to promote or advertise the University's business or provide entertainment.	Not subject to FBT 4200 - Entertaining - NON FBT

Part C - People Related Expenses and Training Expenses

Externally Facilitated Training (2013/2112) and Conferences (5166)

(58) Expenditure on externally facilitated training and conferences can be incurred at the discretion of the approving manager / supervisor, to a maximum of 20 employees and a cost of up to $5,000 per employee and subject to the holding of the appropriate financial delegation.

(59) Procurement must be engaged where the cost of externally facilitated training and conferences is expected to exceed $100,000.

Employee Related Professional Association and Membership Fees (4214)

(60) The cost of memberships for a professional association related to an employee's position at the University is reimbursable in the following instances:

a. where the employee is required by legislation to be a member of a professional association to discharge their professional duties; or
b. where membership of an association or registration to a body is an essential requirement imposed by the University in the staff member's employment contract and / or position description; or
c. where professional membership subscription is required for University research purposes.

(61) The University will not reimburse professional association membership fees where the University does not directly benefit from the membership, and where membership is only considered desirable from a professional viewpoint or that it enables the staff member to maintain professional currency or receive a professional journal.

(62) In these cases, personal professional association membership fees are a personal decision with the expenditure to be met by the staff member. The staff member in turn may be entitled to claim a personal tax deduction for the expenditure based on its relevance to the generation of taxable income. Staff are to seek their own advice on this issue.

(63) All requests for payment of these memberships by Faculty staff must be endorsed by the Faculty Executive Dean. The Executive Dean is responsible for confirming that the membership is a mandatory requirement of the staff member's position.

(64) All requests for payment of these memberships by non-faculty staff must be endorsed by the relevant member of Executive Group. The relevant member of Executive Group is responsible for confirming that the membership is a mandatory requirement of the staff member's position. Once approved, the payment can be made by credit card. Any supporting documentation and approval/s must be attached to the expense claim.

Employee Relocation (2012)

(65) Employee Relocation expenses are reimbursable when approved by Human Resources, and when such expenses conform with the terms of the individual's employment contract. The individual's employment contract (with salary details redacted) must be attached to the expense claim.

Part D - General Business Expenses

Books (5027), Journals (4720) and Subscriptions (4402)

(66) Books and journals purchased using University funds remain the property of the University, except where a book or journal is an approved gift from the University.

Clothing and Uniforms (2113)

(67) Clothing, apparel or footwear that is a requirement of work, health and safety legislation, uniform, University campaign or academic ceremony must be ordered centrally by the Faculty/business unit via a Purchase Order. All such purchases must be from preferred suppliers.

(68) Purchase of any other clothing or footwear is not an allowable expense.

Postage (4002), Freight and Courier Expenses (4601)

(69) Preferred suppliers must be used for postage, freight, and courier expenses. These costs should generally be centrally facilitated by the department / businesss unit and paid via purchase order.

Kitchen and General Supplies (4351)

(70) All kitchen and general supplies should be purchased from a preferred supplier. These costs should generally be centrally facilitated by the department / business unit and paid via a purchase order or a credit card.

Stationery and Office Supplies (4350)

(71) All stationery and office supplies should be purchased from the preferred supplier. These costs should generally be centrally facilitated by the department / business unit and paid via purchase order or a credit card.

Part E - Research Related Expenses

(72) The Expense Policy and this Guideline apply to all research related expenses. In the event of a conflict between the Expense Policy, this Guideline and the terms of individual research grant agreement, the terms of the individual

research grant agreement will prevail.

(73) All research related equipment purchases remain the property of the University.

Part F - Giving of Gifts

Employee farewell gifts (4604)

(74) The University may contribute to employee farewell events, or a gift, up to $150.

(75) FBT is applicable on gifts for employees which are of $300 value or more.

Gift Cards for Research Participants (4454)

(76) The cost of gift cards to compensate research participants for their time is reimbursable.

(77) Gift cards should be purchased from the University's preferred supplier (GiftPay).

Gifts for Donors and Guest Speakers (4604)

(78) The cost of gifts given to donors and guest speakers on behalf of the University is reimbursable as shown below:

Recipient	Amount
University Donors	Up to $250
Guest Speakers	Up to $150

Flowers (4604)

(79) The cost of flowers for official functions, ceremonies, and exhibitions are reimbursable up to $150.

(80) The cost of flowers sent offering condolences on behalf of the University, for hospitalisation, serious illness, or death are reimbursable to a maximum of $150. Such flowers must be clearly labelled as from the University and not from an individual.

Employee Reward and Recognition (4604)

(81) Costs associated with gifts and rewards given to employees on behalf of the University, or to show appreciation for an individual's achievements and particular noteworthy effort, are reimbursable up to a maximum of $150 per recognition.

(82) FBT is applicable on gifts for employees which are of $300 value or more.

Part G - Donations and Sponsorships

(83) As a not-for-profit organisation, the University may only make donations or pay sponsorships when it is for the direct benefit of the broader University mission and via a Purchase Order.

(84) Donations or sponsorships to political parties are strictly prohibited.

(85) All donations and sponsorships require pre-approval from an Executive Group Member.

(86) University sponsorships of major events must be facilitated through the Procurement team (ProcureRightDesk@mq.edu.au).

Part H - Equipment Expenses

Common Area Equipment (5018)

(87) Common area equipment is reimbursable with prior approval from an employee with Band C financial delegation or above, and includes basic items (e.g., microwave, toaster, jugs, cutlery, crockery, and glasses) that are in a designated common or kitchen area and accessible to all staff.

(88) Luxury and top of the range items are not reimbursable.

(89) Fridges and dishwashers are supplied at the fit-out stage of a building by Property. Property is also responsible for replacement if required.

Home Office

(90) The costs of expenses related to working from home or an employee's home office are not reimbursable. This includes costs relating to office furniture, computer hardware and software, printer toner, internet connectivity, heating, and cleaning.

(91) Home office expenses are generally allowable deductions against an employee's personal income tax return. Refer to www.ato.gov.au and seek appropriate tax advice.

IT Equipment (Hardware (5017) and Software (5001)

(92) The cost of minor peripherals up to $1,000 can be purchased using a University Credit Card or by claiming an expense reimbursement. Minor peripherals include computer cables, keyboard, mouse, laptop bag/cover/case, batteries, phone case. The compatibility of any such purchase with existing IT equipment is the responsibility of the user.

(93) Where portable data storage devices (hard disks, USB drives etc) are purchased, this is permitted on the proviso that it will be either an encrypted storage device or software will be used to encrypt the data on the storage device and that use of such a device is in alignment with the Research Data Management Policy (if applicable).

(94) All other IT hardware and software must be ordered and purchased via a One Help Ticket. The University has a suite of standard issue equipment that is pre-approved. Products or devices beyond this standard suite require pre-approval from the Chief Information and Digital Officer via a One Help Ticket.

(95) All IT Equipment remains the property of the University, and portable items like laptops must be returned to the University on separation for reuse. The University does not allow departing employees to purchase their University provided laptop or any other IT equipment on separation.

University Mobile Phones (5017)

(96) Nominated employees may be provided with a University mobile phone connected to the University mobile phone account, with approval from an employee with Band C and above financial delegation.

(97) Any request for a mobile phone must be logged via a One Help Ticket.

(98) Reasonable personal use of University provided mobile phones is permitted.

(99) All Mobile Phones remain the property of the University, and must be returned to the University on separation for reuse. The University does not allow departing employees to purchase their University provided mobile phone on separation.

Non-IT Equipment (4718)

(100) The costs of minor items of equipment necessary to conduct work related projects and activities (including research activities) are reimbursable.

(101) Any equipment purchased by the University remains the property of the University even if it is located at the home of an employee. All such equipment must be returned to the University on separation. The University does not allow departing employees to purchase University provided non-IT equipment on separation.

(102) Where available, office equipment should be purchased from a preferred supplier.

(103) All Property related equipment must be sourced and approved by Property.

Part I - Motor Vehicle Expenses

Private Vehicles (Mileage) (5407)

(104) Guidance on the reimbursement of expenses related to Private Vehicles is included in Clauses 21 - 24.

University Owned Vehicles

(105) Guidance on the purchasing of a motor vehicle is included in the Motor Vehicle Policy.

(106) Where these vehicles are required due to the nature of the work of a particular Faculty / Office, all purchase and running costs will be charged to the Faculty / Office.

E-Toll Charges (5404)

(107) Only University owned vehicles are covered by the University's Motor Vehicle Insurance Policy. No privately owned vehicles will be covered by the University's insurance, even if being used on University business.

(108) A central e-Toll account will be set up and administered by Finance Shared Services for all University owned vehicles only.

(109) All e-Toll charges will be charged to a credit card on behalf of Finance Shared Services.

(110) All e-Toll charges will be allocated monthly to a nominated account provided by the relevant Faculty / Portfolio.

Petrol Card Charges (5122)

(111) Only University owned vehicles are covered by the University's Motor Vehicle Insurance Policy. No privately owned vehicles will be covered by the University's insurance, even if being used on University business.

(112) A central Petrol Card account will be set up and administered by Finance Shared Services for all University owned vehicles only.

(113) All petrol card charges will be charged to a credit card on behalf of Finance Shared Services.

(114) All petrol card charges will be allocated monthly to a nominated account provided by the relevant Faculty / Portfolio.

(115) The Faculty/Portfolio can have the option of either a Shell or Ampol Petrol Card or both.

Comprehensive Third Party Insurance (4059)

(116) Only University owned vehicles are covered by the University's Motor Vehicle Insurance Policy. No privately owned vehicles will be covered by the University's insurance, even if being used on University business.

(117) A central Insurance account will be set up and administered by Property for all University owned vehicles only.

(118) All insurance charges will be charged to a credit card on behalf of Property.

(119) All insurance charges will be allocated annually in September to a nominated account provided by the relevant Faculty / Portfolio.

(120) All University owned vehicles will be covered by Comprehensive Third Party Card Insurance.

Registration (5100)

(121) Only University owned vehicles are covered by the University's Motor Vehicle Insurance Policy. No privately owned vehicles will be covered by the University's insurance, even if being used on University business.

(122) A central Registration account will be set up and administered by Property for all University owned vehicles only.

(123) All registration charges will be charged to a credit card on behalf of Property.

(124) All registration charges will be allocated annually in October to a nominated account provided by the relevant Faculty / Portfolio.

(125) All University owned vehicles will be registered with the NSW Roads and Traffic Authority.

Roadside Assistance (5100)

(126) Only University owned vehicles are covered by the University's Motor Vehicle Insurance Policy. No privately owned vehicles will be covered by the University's insurance, even if being used on University business.

(127) A central Roadside Assistance account will be set up and administered by Property for all University owned vehicles only.

(128) All roadside assistance charges will be charged to a credit card on behalf of Property.

(129) All roadside assistance charges will be allocated annually in February to a nominated account provided by the relevant Faculty / Portfolio.

(130) All University owned vehicles will be covered by NRMA Roadside Assist unless manufacturer assistance has been provided at the time of purchase.

Part J - Prohibited Items

Personal Credit Card and Late Payment Fees

(131) The University will not reimburse the cost of credit card annual membership fees or late payment fees on personal credit cards.

Fines and Penalties

(132) Costs associated with fines and penalties incurred by employees are not reimbursable even where the fine was incurred while conducting University business. This includes library fines, parking fines, traffic fines, fines for not

having a valid ticket on public transport or any other preventable financial penalties.

Donations or sponsorships to political parties

(133) Donations or sponsorships to political parties are strictly prohibited.

Part K - Other Guidance

Direct Debit on University credit card

(134) Charging of recurring expenses to a University Credit Card via direct debit should be avoided where possible.

(135) Individual Faculties / business units must keep a central list of all direct debits for the nominated credit card holder/s as per the Credit Card Policy.

Section 5 - Definitions

(136) The following definitions apply for the purpose of this Guideline:

a. Business Expenses are expenses necessary for the operation of the University and may include items such as stationery, courier, subscriptions, etc.
b. Employee Related Expenses are expenses incurred by employees in the delivery of University outcomes, and may include items such as University related travel and accommodation, taxi fares on University business, etc.
c. Low Value Expenditure is defined as non-contracted expenditure up to and including AU$10,000 ex GST per transaction.

Status and Details

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Responsible Executive	Robin Payne Vice-President, Finance and Resources
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