

Finance Guidelines - Expenditures

Section 1 - Purpose

(1) This guideline supports the [Finance Management Policy](#) and provides direction in assessing whether specific expenditures are personal or business expenses.

Scope

(2) This guideline applies to all employees, students, contractors and visitors and others when University funds are being used.

Section 2 - Glossary

(3) Nil.

Section 3 - Policy

(4) See the:

- a. [Finance Management Policy](#)
- b. [Travel Policy](#)

Section 4 - Procedures

(5) See the:

- a. [Finance Procedure - Procurement](#)
- b. [Finance Procedure - Corporate Credit Cards](#)

Section 5 - Guidelines

(6) It is acknowledged that there will be circumstances in which a proportion of expenditure is private (for example, hotel accounts containing alcohol consumption, entertainment, private phone call charges). The private component of these charges should be paid and settled by the employee, and not charged to the University. If the personal use of a University mobile phone/tablet exceeds incidental use, staff will be invoiced by the University in relation to those calls or charges that are for personal use.

(7) In circumstances where the nature of the expenditure is unclear, the expenditure will be deemed private and will be payable by the employee.

(8) Fringe benefits tax liabilities may apply to some expenditures. A fringe benefit can arise where:

- a. the University or a third party provides goods or services to an employee,
- b. the University pays an employee's, or their associate's expenses, or
- c. the University reimburses an employee for an expense.

(9) Fringe benefits tax will apply where:

- a. a benefit is provided in respect of the employment of an employee,
- b. a benefit is provided by the University or a third party under an arrangement, or
- c. a benefit is provided to an employee (present, former and future) or their associate (a spouse, partner, child or relative of an employee).

(10) If a transaction results in an applicable fringe benefits tax liability, the amount will be allocated to the applicable budget centre incurring the expense. For inquiries about fringe benefits tax contact the Division of Finance.

(11) There are some common instances where an employee is seeking guidance on whether an expense is personal or connected to the University's business activities or perhaps both. In many cases, the employee has incurred an expenditure and seeks reimbursement. The University will only reimburse an employee or pay an employee's expenditures if they satisfy the expenditure principles and rules in the Finance Management Policy. Otherwise, if there is any doubt, the expenditure should be treated as a private expenditure and payable by the employee.

(12) The following types of expenditures are examples of private expenses and not allowable business expenditures unless otherwise approved by the Vice-Chancellor or their nominee:

- a. Car cleaning (personal and/or salary sacrificed vehicles).
- b. Dinners/functions/entertainment at an employee's private residence, unless approved by the Vice-Chancellor before the event.
- c. Domestic internet and telephone accounts, unless working off-campus is a condition of employment.
- d. Donations paid to others.
- e. Fines (including traffic and parking infringements, and library fines).
- f. Flowers and gifts unless approved by the relevant Band 8 or Band 7 approval authority.
- g. Newspapers, magazines and other publications for general interest reading.
- h. Personal clothing, apparel or other items for personal use, even when travelling on University business.
- i. Travelling expenses such as movie hire fees, mini-bar consumption, personal grooming, and recreation activities.
- j. Memberships of professional associations, unless the payment is a condition of the employment contract.
- k. Memberships of airline lounges unless allowed by the [Travel Policy](#).
- l. Staff farewell events, unless approved by the Vice-Chancellor, relevant Deputy Vice-Chancellor, Executive Director, Executive Dean or their nominees.
- m. Tipping in Australia (refer to the [Travel Policy](#) for tipping while travelling overseas).
- n. Meals, where a meal is otherwise provided as part of a function or event.

(13) Where a gift from the University is approved (see clause 12f):

- a. departure gifts to employees must be consistent with the [Recognition of Service Guidelines](#),
- b. gifts to visiting ministers or other dignitaries must be made in consultation with the Office of Government Relations and Regional Engagement, as stated in the [Protocols Procedure - Ministerial Visits, Meetings and Government Relations](#), and
- c. gifts of appreciation for the purpose of University business (e.g. to institutions hosting a University delegation or to individuals for contributions to a University event) should be reasonably priced in proportion to the

contribution, up to a maximum value of \$250. University merchandise is the preferred gift for these purposes.

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