



Business Expenses policy

The Business Expenses policy and Business Expenses Reimbursement procedure are currently under review.

Section 1 - Preamble

- (1) This Policy is effective from 7 May 2016 and includes amendments made on 31 August 2016.
- (2) This Policy includes the following schedules:
 - a. [Schedule A: Propriety Test](#)
 - b. [Schedule B: Business Expenses Guidelines](#).

Section 2 - Purpose

(3) Work and study related activities may require the purchase of goods and services at the University's expense. The University has a fiduciary responsibility as a publicly funded institution to ensure that funds entrusted to it are managed responsibly and subject to appropriate controls. This policy promotes the proper stewardship of University funds by setting out the requirements that are applicable to staff, associates and students.

Section 3 - Scope

- (4) The Policy applies to:
 - a. staff, associates and students who incur expenses while engaged in University business, and
 - b. staff involved in processing, managing and approving claims.
- (5) The Business Expenses Policy must be read in conjunction with the:
 - a. [Business Expenses Reimbursement procedure](#)
 - b. [Credit Card policy](#)
 - c. [Procurement policy](#) and [Procurement procedure](#), and the
 - d. [Travel policy](#) and [Travel procedure](#).

Section 4 - Policy

- (6) In meeting its objects the University will ensure the proper stewardship of University funds. The University recognises that staff, students and associates may periodically incur business expenses on behalf of the University.
- (7) The University will incur or reimburse expenses that are:

- a. actual and necessary;
- b. for a University business purpose;
- c. reasonable in that the expense is not extreme or excessive;
- d. documented, approved and submitted properly, and
- e. consistent with the University's business objectives.

(8) In the interests of value for money and to support the appropriate use of funds, claimants are expected to be prudent in their spending and have an obligation to stay current in their knowledge about, and act in compliance with, applicable policies, laws, regulations, contracts and grants. Approvers are required to be diligent in their review and approval of expenses to avoid the University incurring any unnecessary expense. Claimants and approvers must have sufficient knowledge to evaluate the transaction, and the authority to challenge or seek further approvals for questionable transactions. [Schedule B Business Expenses Guidelines](#) must be referred to when in doubt about an expense.

(9) Credit cards are a more efficient means for the purchase of low value, practical and urgent goods and services. Where available a credit card should be used for business expenses while on University travel, business-related entertainment and for the purchase of minor or urgent business supplies.

(10) Approvers may not approve their own transactions (e.g. personal reimbursement, travel expenses, or official functions) nor may Approvers approve transactions that provide personal reimbursement to their direct supervisor.

(11) If more than one requirement or policy applies to a particular transaction, then the more restrictive one shall be followed (e.g. if terms and conditions of outside donors and sponsors are determined to be more restrictive than those of University policy, then the terms and conditions of outside donors and sponsors shall take precedence over University policy).

(12) All expenses made using University funds must comply with [Schedule A: Propriety Test](#) and the requirements found within the policies and procedures to be read in conjunction with this policy.

(13) The University is committed to the highest standards of ethical behaviour in carrying out its objects. Submitting or attempting to submit a false claim will be treated as a serious disciplinary offence under the [Staff Discipline policy](#) or the [Student General Misconduct procedure](#).

Section 5 - Procedure

(14) The [Business Expenses Reimbursement procedure](#) documents how to comply with this Policy.

Section 6 - Definitions

(15) For the purpose of this Policy:

- a. allowable expense: a valid and legal business expense for which the use of University funds will be permitted.
- b. associate: contractors, consultants, volunteers, visiting appointees and visitors to the University.
- c. business expense: charges for goods or services, whether paid, committed, or accrued, that foster or support the ongoing missions of the University. These charges may include expenses (expenditures), debt service payments, and capital outlays.
- d. entertainment expense: expenses incurred during a meal or function or event that is business related but social or celebratory in nature. Entertainment expenses include food and beverages, catering services, banquet facilities, decorations and musical groups.

- e. personal expense: expenses that provide a personal benefit to one individual and do not support the University's mission. These expenses are not reimbursed by the University.
- f. unallowable expense an expense or item for which use of University funds will not be permitted.

Status and Details

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