



Business Expenses Policy

Section 1 - Preamble

(1) This Policy is effective from 8 July 2024.

Section 2 - Purpose

(2) The purpose of this Policy is to ensure the proper stewardship of University funds by providing guidelines for their use. This Policy will assist Deakin staff to determine whether expenditure meets probity expectations and ensure the expenditure is subject to appropriate controls.

Section 3 - Scope

(3) 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.

(4) This Policy must be read in conjunction with the:

- a. [Credit Card policy](#)
- b. [Delegations Policy](#)
- c. [Procurement policy](#) and [Procurement Procedure](#)
- d. [Travel policy](#) and [Travel procedure](#)
- e. [Remuneration Procedure](#).

Section 4 - Policy

Governing Principles

(5) University funds must only be used for legitimate business expenses. These expenses are direct payments to organisations or individuals that provide the University with goods or services directly relating to its core business activities. This also covers the reimbursement to University employees for allowable costs they incur on behalf of the University.

(6) In the interests of value for money, and to support the appropriate use of funds, staff must 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. All staff must stay up to date with relevant compliance training modules.

(7) If more than one requirement or policy applies to a particular transaction, then the more restrictive one shall be followed, for example 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 for the purpose of that transaction.

(8) Staff are responsible and accountable for all expenditure incurred on behalf of the University, and must properly document and record the transactions in the University's finance system, [DeakinUniFi](#).

(9) To avoid incurring costs which may not be reimbursed, staff should familiarise themselves with relevant University policies and procedures, as well as the examples at section 5 below before incurring the expense.

Probity Requirements

(10) The use of University funds must be reasonable, necessary and must stand up to rigorous scrutiny.

(11) All of the questions that follow must be considered prior to incurring any expenditure using University funds. In order for expenditures to be considered an appropriate use of University funds, the answer to each of the questions must be "yes."

- a. Is the expense for official University business?
- b. Is the expense in the best interests of the University?
- c. Is the expense necessary to accomplish University business and is it relatively cost effective?
- d. Is the expense compliant with applicable policies, laws, regulations, and rules; and contracts, grants, and donor restrictions, including having the required approvals and authorisations?
- e. Is the expense within the available resources of the relevant unit?
- f. Is the expense reasonable? Meaning that the quantity and quality of goods or services being purchased is sufficient to meet the University's identified need without exceeding it.
- g. Does the incurrence of the expense comply with the University's [Declaration of Interest procedure](#)?
- h. Would an outsider, such as the general public or auditor, consider the expenditure to be a reasonable and necessary use of University funds?

(12) If the answer to any of the questions at clause 11 is "no", then the transaction is not suitable to be paid for with University funds.

Approvers

(13) Approvers must have sufficient knowledge to evaluate every transaction, and the authority to challenge or seek further approvals for questionable transactions.

(14) All approvals must be made using both the guidelines in this Policy and the [Delegations Policy](#).

Compliance and Monitoring

(15) The University is committed to the highest standards of ethical behaviour. Submitting, attempting to submit a false claim, or inappropriate expenditure, will be treated as a serious disciplinary offence under the [Staff Discipline procedure](#) or the [Student Misconduct procedure](#). An associate who acts in breach of this Policy may face severance of their association with the University and any relevant action for breach of contract or of the law as applicable.

(16) Deakin Finance, under the direction of the Chief Financial Officer, will regularly monitor compliance by staff with this Policy.

(17) Periodic audits may be conducted by Internal Audit.

Section 5 - Procedure

Reimbursements

(18) All reimbursement claims by staff are to be made via [DeakinUniFi](#). Further information on claiming reimbursement can be found on the Expenses section of the [DeakinUniFi](#) support and help page.

(19) Reimbursements should be claimed as soon as possible. Claims older than twelve (12) months from the transaction date will not be accepted.

(20) Reimbursement claims must contain a description of the transaction so that an independent person can easily understand why the transaction has taken place. For example:

- a. not sufficient - 'supplies from Paypal'
- b. sufficient - 'specialist equipment parts for the grinding machine in lab DA5.05'

(21) The reimbursement claim must:

- a. have attached a valid tax invoice and supporting documentation that itemises everything that has been purchased; and
- b. verify that the transaction is a legitimate business expense.

(22) Staff must retain documentation required by clause 21 until the transaction has been approved.

(23) Any personal expenditure which has an allowable business expense component must be claimed on a reimbursement basis only.

Personal costs

(24) Personal costs are the responsibility of the staff member or student and will not be reimbursed by the University. Personal costs include but are not limited to:

- a. Airline frequent flyer memberships
- b. Cost of hiring clothing, a dinner jacket or ball gown for formal functions
- c. Any minibar expenses or in-room movies when travelling
- d. Personal grooming services, such as barbers, hairdressers, toiletries, massages
- e. Prescriptions, over-the-counter medication, and other medical expenses
- f. Memberships of sporting bodies or fitness clubs, golf clubs or other bodies that are not required to carry out university business
- g. Tickets to entertainment events including sporting events
- h. Travel between home and work
- i. Fines, such as parking (in accordance with the [Procurement Procedure](#)) or library fines (staff members and associates)
- j. Personal insurance policies, including professional indemnity, for work outside normal University duties, such as private outside earnings
- k. Personal travel and travel insurance including extended stay for personal purposes during a business trip in accordance with the [Travel policy](#) and [Travel procedure](#) (see also clauses 40-42 of the [Travel procedure](#)).

(25) Where it is unclear whether an item is a personal cost or legitimate business expense the staff member must discuss the item with their supervisor prior to incurring the expense. The clauses below set out common categories of

expense and the guidelines that apply.

Local travel - cars

(26) Use of private or hire vehicle for work purpose must be approved in advance of use by the staff member's supervisor wherever possible. In accordance with clause 35 of the [Deakin University Enterprise Agreement 2023](#) staff required to use their private vehicles for work travel will be reimbursed at a rate of 78 cents per kilometre.

(27) Staff who receive a vehicle allowance cannot claim for transportation costs other than in accordance with the [Remuneration Procedure](#).

(28) The cost of car parking other than on a Deakin campus will be reimbursed when required for business purposes.

(29) The cost of road tolls will be reimbursed when incurred by staff required to travel in their private car on University business but not where staff receive a vehicle allowance. Payment is on a reimbursement basis only, the use of University credit cards for e-tag credits is prohibited.

Public transport

(30) Where staff are required to travel for work purposes the University encourages the use of public transport. In accordance with the [Deakin University Enterprise Agreement 2023](#) staff using public transport to undertake travel on University business will be reimbursed.

(31) Staff members must claim reimbursement for trips completed by entering the details and the cost of the trip in [DeakinUniFi](#). Top ups to personal Myki cards using University Credit Cards are prohibited.

Taxis/ridesharing services

(32) Taxis or ridesharing services should only be used when they are the safest or most cost effective transport option.

Air travel and accommodation

(33) Staff must book travel and accommodation in accordance with the [Travel policy](#) and [Travel procedure](#). University funds must not be used for upgrades for air travel and hotels.

(34) It is not permissible for staff members to change tickets to a lower class in order to fund partners' or dependents' travel, or to use the difference in cost for any other personal benefit (refer to clause 35 of the [Travel procedure](#)).

(35) Reimbursement of personal mobile phone costs will not be paid domestically or during international travel where the staff member has already been issued with a University mobile phone.

Tipping when travelling

(36) It is recognised that there are limited situations or locations (such as in the USA) in which tipping is expected. Tipping must be 'reasonable', based on sound judgment and moderation and not appear as extravagant to an outsider.

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

Entertainment

(38) Allowable expenses for entertainment must be:

- a. for legitimate University-related business reasons

- b. 'reasonable' based on sound judgment and moderation. Entertainment expenses that do not meet the probity requirements (clauses 10-12) will be denied
- c. paid for with a University Credit Card where possible and in accordance with the [Credit Card policy](#).

(39) Examples of allowable entertainment:

- a. Business entertainment of official University guests, for example visiting lecturers, representatives of research organisations, visitors from other universities, individuals interested in University programs and issues (potential donors), guests invited to assist in the development of new programs and business and community leaders.
- b. Employee entertainment events/functions that celebrate landmark occasions associated with an employee(s) of the University. Subject to budgetary constraints, a department may consider group celebrations for an occasion. However the purchase of goods and services for such functions must be less than \$50 per person unless approved in advance by the Chief Financial Officer, or the Vice-Chancellor in the case of the Chief Financial Officer.
- c. Modest refreshments at departmental meetings are allowable at monthly or quarterly intervals.

(40) Coffee or lunch meetings with colleagues are not an allowable expense unless they are being held offsite to undertake University business, for example for a business meeting with people from another organisation.

(41) The Vice-Chancellor hosts End of Year staff parties across all campuses and as such University funds should not be used to provide for departmental End of Year Celebrations.

(42) Departmental team building, planning, and development days should make effective use of University facilities, including Corporate Centres, whenever possible. In cases where University facilities are not available or suitable, costs to hold these activities off campus should be kept to a minimum.

(43) Purchasers must not use University funds to procure travel, entertainment or goods and services for family members and personal associates of staff.

Gifts

(44) Purchasers must not use University funds to procure gifts valued over \$100 unless approved in advance and in writing by the Chief Financial Officer in accordance with the [Procurement policy](#).

Gift cards

(45) Gift cards for use for University business can be purchased on University credit cards up to the value of \$100 per gift card. Smaller values can be combined to a maximum value of \$100 i.e. 2 x \$50 if this is more practical.

(46) If gift cards are not immediately distributed, they must be must be appropriately stored under lock and key. Gift cards are a form of cash, and should be treated as such.

(47) All gift cards must be recorded in a local [Gift Card Register](#) and the records made available upon request. This template should be used to capture and record all relevant data.

(48) In the event that there are gift cards surplus to requirements they must be returned to the purchaser/cardholder for redistribution or credit.

Pre-paid credit cards

(49) Prepaid MasterCard or Visa Cards can only be purchased via Accounts Payable.

Professional association membership

(50) Staff members may claim reimbursement for professional association fees (or where issued with a University credit card, may make payment) only where they are required to remain accredited in order to fulfil the responsibilities of their position. This will generally be reflected in the staff member's position description.

Subscriptions

(51) Regular subscription charges or accounts such as Spotify and iTunes will be accepted only for valid business purposes and on a reimbursement basis.

Section 6 - Definitions

(52) For the purpose of this Policy:

- a. associate: contractors, consultants, volunteers, visiting appointees and visitors to the University.
- b. 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.
- c. 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.
- d. 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.

Status and Details

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Expiry Date	To Be Advised
Responsible Executive	Kerrie Parker Deputy Vice-Chancellor, University Services dvc-us@deakin.edu.au
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