## Business Expense Procedure

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### 1. Introduction

This Procedure has been developed to enable application of the *UNSW Business Expense Policy* and provides clear direction and examples on what UNSW considers acceptable and unacceptable business expenses.

### 2. Principles

All expenses must be for a legitimate University purpose, meaning they are reasonable and appropriate in the circumstances, and publicly defensible. The expenditure must not be, or perceived to be, excessive and must meet the following principles:

- **Necessary** to perform a valid business purpose fulfilling the mission of the University
- **Reasonable** in that the expense is not extreme or excessive, and reflects a prudent decision to incur the expense
- **Appropriate** in that the expense is suitable and fitting in the context of the valid business purpose
- **Allowable** according to the terms of any federal regulation, sponsored contract, or University Policy and Procedure.

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1 This can also include students, visiting academics and guest speakers. UNSW Management Board Members and Deans are excluded from the scope of this Procedure.
3. **Approvers responsibilities**  
Approvers have the responsibility to verify that expenditure is in line with the requirements of this Procedure and ensure appropriate tax invoices/receipts/approvals are electronically attached in New South Financials (NSF). Expenses cannot be self-approved.

4. **Deviating from this Procedure**  
It is acknowledged that deviation from this Procedure may be necessary in exceptional circumstances. Where this occurs, the employee must seek approval of such deviation from the Chief Financial Officer (CFO) or delegate. Such approval is required to be attached along with the transaction supporting documentation.

In order to facilitate the approval, the employee must do the following:

1. Based on the four key principles outlined in Section 2 summarise why the expenditure is a legitimate UNSW business expense and arrange for it to be signed by the Head of School or equivalent.
2. Submit for approval to the CFO or delegate.
3. Once this is approved by the CFO or delegate, ensure a copy of the approval is kept with the supporting documentation for this transaction and electronically attached in NSF.

5. **Non-compliance**  
Failure to follow the Business Expense Policy and this Procedure may result in disciplinary action and potentially a requirement for repayment by the employee or individual. In circumstances of intentional non-compliance, both Human Resources and Internal Audit will be informed.

Fraudulent or other intentional misuse of UNSW funds may be reported by UNSW to the police and may also be reported to the Independent Commission Against Corruption.

6. **Business expense expectations**  
Staff members are expected to exercise prudent judgment and use the principles as described in the Business Expense Policy when using UNSW funds.

The table below provides examples (but not an exhaustive list) of the most common types of expenses. This specific guidance is provided on areas that required further clarification to assist UNSW staff members remain within the bounds of the UNSW Code of Conduct. UNSW staff are encouraged to provide feedback to their manager where they require further clarification at any time.

Staff members should always read guidance in conjunction with the relevant Policy and/or Procedure.

The allowable expenses outlined below are subject to budget availability.

UNSW staff who incur expenditure against externally funded grant arrangements or similar need to follow this Procedure and must comply with the terms and conditions of the grant. Where there is an inconsistency between the terms of the external grant and this Procedure, the terms of the external grant shall prevail.

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2 Management Board members, Deans or their Nominee as appointed  
3 In an event when expenditure outside of this procedure is incurred prior to seeking approval and subsequent approval cannot be obtained, this expenditure is to be at the staff member’s private expense
<table>
<thead>
<tr>
<th>Expense Type</th>
<th>UNSW Expectations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Travel</strong>*</td>
<td></td>
</tr>
</tbody>
</table>

**Airfares**

Airfares are only allowable for University business. All travellers must:

a) use the most direct and economical route from the University to the location of their University business, within the allowable class of travel
b) return back via the most direct and economical route
c) not direct the choice of a flight or route based on their:
   i) personal preference of the route, or
   ii) personal preference of the airline provider, or
   iii) private travel needs.

Economy class\(^5\) must be used for air travel. The traveller must endeavour to use the lowest fare class appropriate for the required travel. Travel approval/notification must be completed prior to making a booking in accordance with the *Travel Policy* and *Procedure*.

<table>
<thead>
<tr>
<th>Non-Allowable</th>
<th>Rationale</th>
<th>Allowable Exceptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>First class travel</td>
<td><strong>Not reasonable or appropriate</strong> as this is not an economical class of travel. Deemed as private expenditure.</td>
<td>No exceptions.</td>
</tr>
</tbody>
</table>
| Business class travel | **Not reasonable or appropriate** as this is not an economical class of travel. Deemed as private expenditure. | Business class or equivalent is only allowable for flights of more than 2 hours for staff members under the following circumstances:
   - exceptionable circumstances (i.e. medical reasons) which must be approved\(^6\) by Management Board members or Dean; or
   - where business class travel is explicitly permitted in the traveller’s employment contract; or
   - staff members who are granted approval\(^5\) by their Management Board member or Dean. |

Where a short-haul flight of less than 2 hours is part of a larger international itinerary\(^7\), it may also be travelled by business class for the above staff. Each Faculty/Division will be requested to maintain a register.

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\(^4\) When University funds travel for visitors or potential hires to be present at UNSW, the individual is subject to the UNSW standards that best represents their equivalent position within UNSW. Likewise, when UNSW staff are invited to visit other organisations, it is the expectation that this travel is funded by the inviting party in which case the expenditure will be guided by the inviting party’s instructions.

\(^5\) Where flight upgrades are sought via the Disability Travel Assistance Fund, such upgrades require approval as per *Disability Travel Assistance Fund for Academic Staff with Disabilities Procedure*.

\(^6\) Approval may be on annual or case-by-case basis and should be in writing, provide justifiable reason and be filed for future audit reference.

\(^7\) For such short-haul flight to be considered part of an international itinerary it must be taken within 24 hours of landing in the country.
<table>
<thead>
<tr>
<th>Expense Type</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Premium Economy</td>
<td><strong>Not reasonable or appropriate</strong> as this is not an economical class of travel. Deemed as private expenditure.</td>
</tr>
</tbody>
</table>
| | Premium Economy or equivalent is only allowable for flights of more than 2 hours for staff members under the following circumstances:  
  - exceptionable circumstances (i.e. medical reasons) which must be approved by Management Board members or Dean; or  
  - where premium economy class travel is explicitly permitted in the traveller’s employment contract; or  
  - staff members who are granted approval by their Management Board member or Dean.  
Where a short-haul flight of less than 2 hours is part of a larger international itinerary, it may also be travelled at Premium Economy for the above staff. |
| Excess baggage | **Not necessary and appropriate** as baggage allowance provided by airline is sufficient for travel. |
| | Excess baggage costs when excess baggage was unavoidable due to the business reason of the trip.  
Examples of such would be the unavoidable carriage of bulky equipment and the like necessary for the business trip. These do not relate to normal clothing and cannot relate to any private portion of a trip (e.g. carrying private sports equipment). Additional baggage costs incurred where bookings involve multiple classes is regarded as a work expense. |
| Accommodation | Travellers are expected to obtain accommodation which is fair and reasonable and provides value for money. At all times staff members must use their judgement to obtain the best rate based on quality and location of accommodation, reducing UNSW costs wherever possible. Travel allowance for accommodation cannot be claimed.  
a) Domestic travel – staff must stay within the range of costs and should not normally be more than that set out in the Australian Taxation Office (ATO) travel expense guide (see Appendix 2 for applicable rates).  
b) International travel – appropriate accommodation can be up to and including 4-star rating level and accommodation costs not normally more than AU$400 per night. |
<table>
<thead>
<tr>
<th>Expense Type</th>
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<tr>
<td>Non-Allowable</td>
<td><strong>Rationale</strong></td>
</tr>
<tr>
<td>Five-star and above accommodation</td>
<td>Not <em>appropriate, reasonable</em> and <em>necessary</em>. The standard of accommodation chosen should provide a safe and secure environment, which provides value for money. As a general indication, a single room with private facilities in a 3-4-star hotel in Australia and 4-star hotel overseas would meet these standards. Hence any accommodation above the 4-star is deemed as private expenditure.</td>
</tr>
<tr>
<td>Private accommodation</td>
<td>Not <em>allowable</em>. If the traveller elects to arrange private accommodation (such as staying with friends, colleagues or family where no financial contribution would reasonably be expected to be paid by the traveller) UNSW will not pay for accommodation expenses.</td>
</tr>
<tr>
<td>Room upgrades (i.e. spa rooms, suites, etc)</td>
<td>Not <em>reasonable</em> or <em>necessary</em> as a standard room is sufficient for a traveller as it meets the required comfort and quality. Hence deemed as private expenditure.</td>
</tr>
<tr>
<td>Additional recreational room charges (i.e. spas, saunas, massages, toiletry items, movies, etc)</td>
<td>Not <em>allowable, appropriate, reasonable</em> and <em>necessary</em> as such expenses are of a leisure nature and are not fulfilling the mission of the University. Hence will be deemed as private expenditure.</td>
</tr>
<tr>
<td><strong>Allowable Exceptions</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Where a staff traveller is travelling with a Management Board member or Dean for the same business purpose, it is permissible for the staff traveller to stay in the same hotel as the Management Board member or Dean with that person's approval.</td>
</tr>
<tr>
<td></td>
<td>Where staying in less than five-star accommodation presents safety risks to the traveller, prior permission may be sought for staying in a five-star hotel.</td>
</tr>
<tr>
<td></td>
<td>If a conference is held in a five-star hotel, staff travelling for the purposes of that conference are allowed to stay in the same hotel for the duration of the conference.</td>
</tr>
</tbody>
</table>
### Private travel

The University does allow private travel when combined with a business trip, provided it is only incidental to the business trip component (and not vice versa). However, it is never considered appropriate to incur costs for the University related to private travel.

When undertaking a business trip that is combined with a private component (e.g. annual leave) and the private portion is equal to or greater than 50% of the trip, the private portion is deemed not to be incidental to the trip and becomes subject to Fringe Benefits Tax (FBT). The University will not incur the FBT costs caused by private travel and the traveller must take action to eliminate the FBT liability in every case.

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>Private component that is equal to or greater than 50% of the duration of the trip (e.g. 8 days business and 8 or more days private)</td>
<td>Not allowable as per the University Travel Policy and Procedure.</td>
<td>Traveller reduces the private component to be less than 50% of the duration of the entire trip; or Traveller pays the University’s Travel Management Company (TMC) for the entire trip privately themselves and then seeks reimbursement of the business component from the University; or Traveller pays the private component of the flights’ cost directly to the University’s TMC at the time of booking; or If a trip change happens post-departure, traveller repays the private portion of the flights’ cost to the University after completing the trip.</td>
</tr>
<tr>
<td>Days/weekends/public holidays before the commencement of business / after the business has finished</td>
<td>Business should commence after arrival and departure should occur after business concludes. As long as private travel does not exceed 50% or more of the business trip, the individual can incur private travel before and/or after the business component. Private travel includes weekends and public holidays and annual leave days (exceptions in next column). For a day to qualify as a business day it must include business activities (travel to</td>
<td>Business days are accepted where: One travel recovery day is permitted at each of the start and end of the trip (trip = long-haul flight over 7 hours); or Days where there are unavoidable delays between business activities; or Weekends and public holidays falling within business activities where in the subsequent week there is at least one day of business. For example: i) in week 1 there were 5 days of legitimate business activities and the following Monday there is business – the intervening weekend is considered as business;</td>
</tr>
<tr>
<td>Expense Type</td>
<td>UNSW Expectations</td>
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</tr>
<tr>
<td>Airline lounge/club memberships Loyalty and frequent flyer programs</td>
<td>One airline lounge membership will be paid by the University for staff members who travel more than five times per annum. It is accepted that work-related travel will attract loyalty and frequent flyer rewards for the individual. Such rewards however must not cause the University to incur a higher airfare or accommodation (or similar service) cost.</td>
<td></td>
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</tbody>
</table>

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</tr>
</thead>
<tbody>
<tr>
<td>and from meetings; meetings; tours and similar) totaling no less than 4 hours a day. Days spent travelling to/from business locations are considered business days.</td>
<td>ii) in week 1 there were 5 days of legitimate business activities and the following Tuesday there is business – the weekend is considered as business and so is the Monday if the traveller is genuinely working on business matters on an away-from-office basis – this provision only applies for one day as an away-from-office working day; iii) in week 1 there were 5 days of legitimate business activities and the following Wednesday there is business – the weekend is considered as business and so is the Monday if the traveller works on that day but the Tuesday will be deemed a private day; or • Public holidays / University shut down periods (including weekends if among the public holidays) of less than 4 days.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Non-Allowable</th>
<th>Rationale</th>
<th>Allowable Exceptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Airline lounge/ club membership fees are not allowed when travelling less than five times per annum.</td>
<td>Not allowable as this is considered as a private expense</td>
<td>No exceptions.</td>
</tr>
<tr>
<td>Loyalty and Frequent Flyer Program fees</td>
<td>Not allowable and necessary to perform a valid business purpose. Hence deemed as private expenditure.</td>
<td>No exceptions.</td>
</tr>
</tbody>
</table>
### Meals whilst travelling

All expenses relating to meals whilst travelling (overnight) should be reasonable and may only be incurred for legitimate University related business reasons. Travel allowances are payable from the time of arrival on the first leg of a trip until the time of departure for the final return leg (excluding any periods of personal leave).

Meals whilst travelling may be paid for via the following channels:

- a) Claimed as a travel allowance \(^9\) (per diem)
- b) Expensed on a UNSW credit card
- c) Paid for personally and claimed as an expense reimbursement.

Irrespective of the payment channel used, meal amounts are capped at the ATO reasonable allowances rates listed in Appendix 1.

<table>
<thead>
<tr>
<th>Non-Allowable</th>
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</thead>
<tbody>
<tr>
<td>‘Double-dipping’ is not allowed (i.e. incurring meal / minibar expenditure on top of the per diem to cover meal and incidental expenses during travel; claiming per diems on meals included in the accommodation package and/or provided at the conference)</td>
<td>Not <strong>appropriate</strong> and <strong>reasonable</strong> as meals which will be expensed will be provided for by the per diem allowance.</td>
<td>In the circumstance where a staff member is provided with a meal whilst claiming per diem (for example a conference lunch) or has their meal paid for (for example a meal while entertaining a UNSW guest), the staff member’s portion (calculated as a straight pro rata of the number of people legitimately attending) of the total is required to be reimbursed to UNSW.</td>
</tr>
</tbody>
</table>

### Incidentals whilst travelling

All expenses relating to incidentals whilst travelling (overnight) are capped at the ATO reasonable allowances rate listed in Appendix 1 and may be paid for via the following channels:

- a) Claimed as a travel allowance \(^{10}\) (per diem)
- b) Expensed on UNSW credit card
- c) Paid for personally and claimed as expense reimbursement.

Incidentals include expenses incidental to staff member’s travel that otherwise could not be claimed as a business expense (i.e. newspaper, toiletries, tea, coffee, water, laundry, tips, snacks etc.). Travel allowances are payable from the time of arrival on the first leg of a trip until the time of departure for the final return leg (excluding any periods of personal leave).

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\(^9\) Students are not eligible to receive per diems but with agreement of the Head of School may claim reimbursement of actual expenditure upon production of receipts subject to the limits above.

\(^{10}\) Students are not eligible to receive per diems but with agreement of the Head of School may claim reimbursement of actual expenditure upon production of receipts subject to the limits above.
<table>
<thead>
<tr>
<th>Expense Type</th>
<th>UNSW Expectations</th>
<th>Non-Allowable</th>
<th>Rationale</th>
<th>Allowable Exceptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data roaming and international phone calls</td>
<td>Staff travellers must endeavour to reduce the high costs of using their Australian SIM / data cards overseas by either purchasing an international plan / data pack in Australia or purchasing in-country SIM cards for phone and data. Please refer to UNSW IT website for more information.</td>
<td>Pay-As-You-Go data roaming and international phone calls (i.e. use of Australian SIM overseas)</td>
<td>Not <em>reasonable or necessary</em> as staff are expected to purchase data packs or in-country SIMs to reduce high costs for the University.</td>
<td>Pre-arranged international plan / data pack.</td>
</tr>
<tr>
<td>Car Hires</td>
<td>UNSW preferred suppliers must be used with lowest excess option (^{10}), where driving is more cost-effective than flights or taxis. Staff must rent the most economical vehicle consistent with business and safety needs, and refuel the car prior to returning to the car hire company.</td>
<td>Luxury vehicles (e.g. sport cars, executive cars, limousines)</td>
<td>Not <em>appropriate, necessary or allowable</em> as luxury vehicles is not the most economical vehicle consistent with business needs and travel circumstances. Hence deemed as private expenditure.</td>
<td>No exceptions.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Private use of hire cars</td>
<td>Not <em>appropriate, necessary or allowable</em> as this is deemed as private expenditure.</td>
<td>Only allowable where 'unlimited kilometres' option is selected, provided traveller purchases the fuel at their private expense.</td>
</tr>
</tbody>
</table>

\(^{10}\) Excess up to $5,000 is covered by the UNSW Business Travel Insurance cover.
<table>
<thead>
<tr>
<th>Expense Type</th>
<th>UNSW Expectations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>On ground transport – public transport, rail travel and taxis</strong>&lt;sup&gt;11&lt;/sup&gt;</td>
<td>All travellers should consider the use of public transport for University business travel if practical and safe. Prudent business judgement is to be applied when using taxis.</td>
</tr>
<tr>
<td><strong>Non-Allowable</strong></td>
<td><strong>Rationale</strong></td>
</tr>
<tr>
<td>Expense claims for public transport/taxis to and from one’s primary residence to one’s normal place of work for the usual daily commute</td>
<td>Not <em>allowable, appropriate, reasonable</em> and <em>necessary</em> as this is deemed as private travel when incurred during the normal span of hours.</td>
</tr>
<tr>
<td>Limo, Uber Black or equivalent</td>
<td>Not <em>appropriate</em> and <em>reasonable</em> as this is not the most economical class for travel deemed as private expenditure.</td>
</tr>
<tr>
<td>Business class rail or coach travel</td>
<td>Not <em>appropriate</em> and <em>reasonable</em> as this is not the most economical class for travel.</td>
</tr>
<tr>
<td>Opal card or foreign equivalent card top ups</td>
<td>Not <em>allowable, appropriate, reasonable</em> and <em>necessary</em>, when top up is being used for travel to and from work as this is deemed as private expenditure.</td>
</tr>
<tr>
<td><strong>Allowable Exceptions</strong></td>
<td></td>
</tr>
<tr>
<td>It is acceptable to charge for trips to and from home to work for other specific work-related reasons – such as an additional trip out of hours&lt;sup&gt;12&lt;/sup&gt;, medical reasons&lt;sup&gt;13&lt;/sup&gt; or if a work commitment required leaving a car at work the previous day.</td>
<td></td>
</tr>
<tr>
<td>No exceptions.</td>
<td></td>
</tr>
<tr>
<td>Economy class travel via rail or bus are allowed. In the countries where economy class rail or bus travel is unsafe, business class is allowed. Where a staff traveller is travelling with a Management Board member or Dean, it is permissible for the staff traveller to travel by rail or coach at the same class as the Management Board member or Dean with that person’s approval.</td>
<td></td>
</tr>
<tr>
<td>Opal or foreign equivalent card top-up expenditure is required for business travel will be approved where the trip can be supported by a description of destinations travelled.</td>
<td></td>
</tr>
</tbody>
</table>

<sup>11</sup> Includes Uber services.

<sup>12</sup> I.e. more than 2 hours earlier / later of individual’s normal span of hours as laid out in the UNSW Enterprise Agreement.

<sup>13</sup> Sending a sick employee home.
<table>
<thead>
<tr>
<th>Expense Type</th>
<th>UNSW Expectations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>On ground transport - parking</strong></td>
<td>Parking fees are permitted for work-related travel of less than 24 hours.</td>
</tr>
<tr>
<td>Non-Allowable</td>
<td>Rationale</td>
</tr>
<tr>
<td>Parking costs above 24 hours</td>
<td>Not <em>reasonable</em> or <em>appropriate</em> as this is not the most economical option. Deemed as private expenditure.</td>
</tr>
<tr>
<td>Valet parking</td>
<td>Valet parking is not permitted as this is not <em>appropriate</em>, <em>necessary</em>, or <em>allowable</em>, and will be deemed as private expenditure.</td>
</tr>
<tr>
<td>UNSW Parking permits on campus</td>
<td>Not <em>allowable</em>, deemed as private expenditure.</td>
</tr>
<tr>
<td><strong>Mileage &amp; tolls reimbursement</strong></td>
<td>Car mileage and toll claims are only permitted when air, rail or bus travel is impractical and/or not most economical. Claims for home to work travel will not be reimbursed, except in special circumstances such as emergency out of hours call-outs.</td>
</tr>
<tr>
<td>Non-Allowable</td>
<td>Rationale</td>
</tr>
<tr>
<td>Mileage &amp; tolls reimbursement for travel from home to work / work from home</td>
<td>Claims for home to work travel will not be reimbursed as this is a not <em>allowable</em> business expense.</td>
</tr>
<tr>
<td><strong>Laundry</strong></td>
<td></td>
</tr>
<tr>
<td>Non-Allowable</td>
<td>Rationale</td>
</tr>
<tr>
<td>When travel is less than 5 nights</td>
<td>Not <em>necessary</em> to perform a valid business purpose. Hence deemed as private expenditure.</td>
</tr>
</tbody>
</table>
## Insurance

The University provides travellers with appropriate travel insurance. The policy covers all staff (academic and non-academic), students, guests, invitees, voluntary workers, visiting professors and any other persons authorised by the University including their accompanying spouse/partner and/or relative and/or carer and/or dependent child(ren). The coverage applies for the person for the journey and includes incidental private travel.

The University provides travellers with appropriate travel insurance, including emergency support. However, the University will not provide insurance for (a) non-incidental private travel; (b) accompanying persons that have no association to any of the parties noted above; or (c) independent contractors.

For more information on all inclusions and exclusions please visit: [https://www.fin.unsw.edu.au/services/insurance/travel-insurance](https://www.fin.unsw.edu.au/services/insurance/travel-insurance)

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<tr>
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</thead>
<tbody>
<tr>
<td>Travel insurance</td>
<td>Not <em>necessary</em> as all approved business travel is automatically covered by UNSW insurance policy.</td>
<td>No exceptions.</td>
</tr>
</tbody>
</table>

## Luggage and travel accessories

<table>
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<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Travel luggage, private effects, travel wallets, locks, power adaptors, etc</td>
<td>Not <em>necessary</em> as this is deemed as private expenditure. Further, these items would be covered by the incidental allowance.</td>
<td>Specialist luggage for University owned equipment.</td>
</tr>
</tbody>
</table>

## Passports and/or travel documents

Passports and/or travel documents are considered private and therefore not reimbursable. All visa and visa related expenses for travellers on UNSW business trips are considered appropriate and necessary.

<table>
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</thead>
<tbody>
<tr>
<td>Asia Pacific Economic Cooperation (APEC) Business Travel Card</td>
<td>Not <em>necessary</em> hence deemed as private expenditure.</td>
<td>Allowable for frequent travellers who travel more than ten times per annum.</td>
</tr>
</tbody>
</table>

## Tipping

It is recognised that tipping culture differs between countries. Tipping at the average/median % for individual countries is appropriate. Tipping for meals whilst travelling overseas forms part of the per diem allowance.
### Expense Type

#### UNSW Expectations

Travellers should acquaint themselves with customary tipping percentages for the countries they are visiting.

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<thead>
<tr>
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<tbody>
<tr>
<td><strong>Non-Allowable</strong></td>
<td><strong>Rationale</strong></td>
</tr>
<tr>
<td>Tipping in Australia</td>
<td>Considered not <em>necessary</em> as tipping/gratuities in Australia is not a common practice.</td>
</tr>
<tr>
<td>Overseas tipping above 20%</td>
<td>Considered not <em>reasonable</em> as tipping/gratuities overseas is not expected to exceed 20%. Commonly, the average tip is 10% to 20% of the total cost.</td>
</tr>
</tbody>
</table>

### Entertainment, gifts & awards

#### Entertainment of staff members

All entertainment expenses relating to food and drinks should be reasonable and may only be incurred for legitimate University related business reasons. The total budget for all internal entertainment costs is $450 per person per annum (excl. GST and FBT), which is split as follows:

- $150 for end of year celebration; and
- $150 for team building; and
- $150 for strategic planning days.

This is in addition to UNSW Sydney-wide / UNSW Canberra-wide events and costs per person are total costs inclusive of venue hire.

The most senior member of staff must pay the bill on their credit card unless impractical (relates only to where the senior member of staff is the owner of the event and is not a guest).

<table>
<thead>
<tr>
<th>Non-Allowable</th>
<th>Rationale</th>
<th>Allowable Exceptions</th>
</tr>
</thead>
</table>
| End-of-year celebration that exceeds $150 (exc. GST and FBT) per person per annum | Not *appropriate, reasonable* and *necessary* to advance University business, deemed as private expenditure. | End of year (Christmas) celebrations are allowed, subject to the key principles and to the value of no more than $150 per person per annum (aggregated). Examples include:  
  - Faculty and/or School end of year celebrations  
  - Divisional Christmas party  
  - Team end of year events.  
If the Faculty/Division decides to have multiple events, the cap per person must be distributed between those events. |
<table>
<thead>
<tr>
<th>Expense Type</th>
<th>UNSW Expectations</th>
<th>10% of the event may be guests (but still University employees).</th>
</tr>
</thead>
<tbody>
<tr>
<td>Team building entertainment that exceeds $150</td>
<td>Not appropriate, reasonable and, necessary to advance University business, deemed as private expenditure.</td>
<td>Staff morale-building entertainment is allowed for a legitimate business purpose, subject to the key principles and to the value of no more than $150 per person per annum (aggregated). Examples include: • Annual / biannual teambuilding event(s) • Monthly / quarterly team social gatherings.</td>
</tr>
<tr>
<td>(exc. GST and FBT) per person per annum</td>
<td></td>
<td>If the Faculty/Division decides to have multiple events, the cap per person must be distributed between those events.</td>
</tr>
<tr>
<td>Strategic off-site team events that exceeds</td>
<td>Not appropriate, reasonable and, necessary to advance University business, deemed as private expenditure.</td>
<td>Strategic off-site events are allowed for a legitimate business purpose, subject to the key principles and to the value of no more than $150 per person per annum (aggregated).</td>
</tr>
<tr>
<td>$150 (exc. GST and FBT) per person per annum</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cultural events (e.g. Chinese New Year, Diwali,</td>
<td>University funds must be used appropriately and therefore such items are not appropriate or allowable.</td>
<td>Acceptable only when organised at the University-wide level or when it is self-funded.</td>
</tr>
<tr>
<td>Ramadan)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Catering and/or purchased meals/beverages over</td>
<td>Not appropriate as meals/coffees are a private expense unless where it is considered essential to facilitate the conduct of University activities as stated in the exceptions column.</td>
<td>Purchased meals/beverages over meetings are private expenditure unless under $25 (exc. GST) per person and: • Held during the lunch period, being 12.00pm – 2.00pm; or • External person(s) is involved.</td>
</tr>
<tr>
<td>meetings</td>
<td></td>
<td>Meetings routinely scheduled during lunch period where catering is provided should be avoided.</td>
</tr>
<tr>
<td>Entertainment of family and friends</td>
<td>Not appropriate or allowable as deemed as private expense.</td>
<td>Annual UNSW family day BBQ / UNSW Canberra equivalent, Town and Gown Dinner, etc.</td>
</tr>
<tr>
<td>Birthday celebration, welcome, farewells,</td>
<td>University funds must be used appropriately and therefore such items are not appropriate or allowable.</td>
<td>Employees may organise such events provided they are self-funded.</td>
</tr>
<tr>
<td>weddings, engagements and/or anniversaries</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
All entertainment expenses relating to food and drinks should be reasonable and may only be incurred for legitimate University-related business reasons. The most senior member of staff must pay the bill on their credit card unless impractical (relates only to where the senior member of staff is the owner of the event and is not a guest). Names of the attendees must be listed on the expense claim for FBT purposes.

<table>
<thead>
<tr>
<th>Non-Allowable</th>
<th>Rationale</th>
<th>Allowable Exceptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Meals exceeding reasonable cost</td>
<td>Meal entertainment costs need to be <strong>reasonable</strong> and should not exceed the amounts(^{14}) for each meal type (i.e. breakfast $30, lunch $40, dinner $60)</td>
<td>Exceptions include entertaining high-status guests (i.e. Dean/Divisional Head of partner University, politicians, potential SHARP Hires, Senior Department roles), in which case written permission is to be sought from the internal Management Board member or Dean.</td>
</tr>
<tr>
<td>Meals at high-end or hatted restaurants</td>
<td><strong>Not reasonable</strong>, deemed as private expenditure.</td>
<td>Exceptions include entertaining high-status guests (i.e. Dean/Divisional Head of partner University), in which case written permission is to be sought from the internal Management Board member or Dean.</td>
</tr>
</tbody>
</table>
| Excessive expenditure on wine and other alcohol | **Not reasonable**. Attention is drawn to the need to avoid excessive expenditure on wine and other alcohol. The value of alcoholic beverages should not exceed the value of the meals. Any excessive consumption should be at the private expense of the member of staff. | Modest expenditure is allowable, i.e.:
- No bottle of wine should exceed $75;
- Maximum 3 drinks per person
Cost of alcoholic beverages does not exceed cost of meal. |
| Alcoholic cocktails and shots | **Not reasonable**, deemed as private expenditure. | No exceptions. |

\(^{14}\) The amounts specified are per person.
<table>
<thead>
<tr>
<th>Expense Type</th>
<th>UNSW Expectations</th>
</tr>
</thead>
</table>
| Gifts / rewards | Gifts/rewards are allowed for legitimate University-related business reasons:  
  a) For external (3rd party) gifts: 
  - Staff are permitted to purchase UNSW branded merchandise up to a value of $150.  
  b) For internal (staff/students) gifts/rewards: 
  - Staff can only purchase gifts for departing employees (leaving following resignation, retirement, redundancy and similar – any amicable reason, but not including departure for non-amicable reasons such as unilateral termination for fraud or poor performance and similar) with over 5 years of service, for the value of up to $150.  
  - To reward staff/student for exceptional performance or contribution on an ad-hoc basis, gift cards are allowed for the value up to $100. At no times these gifts/rewards can be given out as cash.  
  - No gifts are permitted for non-work-related reasons, such as birthdays, marriages, condolences, etc., unless self-funded.  
  c) Study/research participants gifts/rewards: 
  - Gifts/rewards (including gift cards) to study/research participants are allowed for a legitimate business purpose, subject to the key principles.  

<table>
<thead>
<tr>
<th>Non-Allowable</th>
<th>Rationale</th>
<th>Allowable Exceptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>External (3rd party) gifts above $150 exc. GST</td>
<td>Not <em>reasonable or necessary</em>, as $150 cap sufficiently serves as a token of appreciation.</td>
<td>In exceptional circumstances where the gift exceeds $150 staff must obtain the permission of the Management Board Member or Dean.</td>
</tr>
<tr>
<td>Internal (staff/students) gifts above $150 exc. GST</td>
<td>Not <em>reasonable or necessary</em>, as $150 cap sufficiently serves as a token of appreciation.</td>
<td>No exceptions.</td>
</tr>
</tbody>
</table>

Other items

IT hardware & software | IT hardware and software are allowed for legitimate University-related business reasons, with specifications sufficient to meet the specific business needs. Please refer to UNSW IT website for more information. |

Other Expenses

<table>
<thead>
<tr>
<th>Non-Allowable</th>
<th>Rationale</th>
<th>Allowable Exceptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations</td>
<td>Not <em>allowable, appropriate and necessary</em> use of University funds. Donations deemed</td>
<td>Only acceptable when staff have permission of the President and Vice-Chancellor.</td>
</tr>
</tbody>
</table>

15 Excludes official prizes which are addressed in the Prizes Procedure  
16 Gift cards are purchased as gifts must be treated like cash and gift card register needs to be maintained
<table>
<thead>
<tr>
<th>Expense Type</th>
<th>UNSW Expectations</th>
<th>Allowable Exceptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sponsorships</td>
<td><strong>Not allowable, appropriate and necessary</strong> use of University funds. Sponsorships deemed to be private expenditure must not be charged to a University.</td>
<td>Allowed with permission from the Vice President, External Relations. This does not apply to sponsorships which form part of the normal activities of researchers attending conferences. This guide covers payments to third parties which are not part of normal University operations but are discretionary and usually are linked to marketing or community goodwill activities.</td>
</tr>
<tr>
<td>Fines, parking or library fines</td>
<td><strong>Not allowable.</strong> The University will not pay for avoidable penalties incurred by staff, and thus deems as private expenditure.</td>
<td>No exceptions.</td>
</tr>
</tbody>
</table>
| Personal clothing, apparel or items for private use | **Not allowable.**                                                                                                                                                                                                                                                          | Allowed to purchase if:  
  - It is required by employment conditions (i.e. safety clothing, uniforms); or  
  - Involves UNSW branded items purchased as a part of UNSW events or promotion.                                                                                                                                  |
| Multiple subscriptions and membership            | **Not necessary** as the University considers only one professional subscription or membership is allowed as a University expense.                                                                                           | One professional subscription/membership is allowed as a university expense subject to the key principles.                                                                                                           
  
  Where a staff member can demonstrate the necessity for subscribing or membership to more than one entity and which is clearly advantageous to the University and with the permission of the Management Board member or Dean, multiple subscriptions/memberships are permitted. |
| Petty Expenses (below $10)                       | Ad hoc expenses below $10 (exc. GST) are considered petty by nature and therefore not reimbursable. Generally, where items of such a petty amount are required they will be available through bulk arrangements (such as preferred suppliers for stationery), otherwise they are considered private in nature. The following list below are examples of petty expenses if they are <$10: |                                                                                                                                                                                                                      |

<table>
<thead>
<tr>
<th>Non-Allowable</th>
<th>Rationale</th>
<th>Allowable Exceptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coffee</td>
<td><strong>Not allowable</strong> as this is trivial and deemed as private expenditure.</td>
<td>Allowable when meeting external stakeholders.</td>
</tr>
<tr>
<td>Expense Type</td>
<td>UNSW Expectations</td>
<td></td>
</tr>
<tr>
<td>------------------------------</td>
<td>-----------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Newspapers</td>
<td>Not <em>appropriate</em> and is deemed as private expenditure.</td>
<td></td>
</tr>
<tr>
<td>Snacks/Drinks/Lollies/Mints</td>
<td>Not <em>appropriate</em> and is deemed as private expenditure.</td>
<td></td>
</tr>
<tr>
<td>Stationery</td>
<td>Not <em>reasonable</em> as all stationery are to be purchased centrally within the business unit.</td>
<td></td>
</tr>
</tbody>
</table>
## Appendix 1: UNSW Travel Allowance 2018/19

### Table 1: Domestic Travel Allowance

<table>
<thead>
<tr>
<th>Cities</th>
<th>Meals</th>
<th>Incidentals</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Breakfast $27.55</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Lunch $31.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dinner $52.80</td>
<td></td>
</tr>
<tr>
<td>Adelaide</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Brisbane</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Canberra</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Darwin</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Hobart</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Melbourne</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Perth</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Sydney</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
</tbody>
</table>

<p>|                 | Meals          | Incidentals |
|                 | Breakfast $27.55 |             |
|                 | Lunch $31.00    |             |
|                 | Dinner $52.80   |             |
| High Cost Country Centres | Meals          | Incidentals |
|                 | Breakfast $27.55 |             |
|                 | Lunch $31.00    |             |
|                 | Dinner $52.80   |             |
| Albany (WA)     | $111.35         | $19.70      |
| Alice Springs (NT) | $111.35     | $19.70      |
| Bathurst (NSW)  | $111.35         | $19.70      |
| Bega (NSW)      | $111.35         | $19.70      |
| Bordertown (SA) | $111.35         | $19.70      |
| Bourke (NSW)    | $111.35         | $19.70      |
| Bright (VIC)    | $111.35         | $19.70      |
| Broken Hill (NSW)| $111.35      | $19.70      |
| Broome (WA)     | $111.35         | $19.70      |
| Bunbury (WA)    | $111.35         | $19.70      |
| Burnie (TAS)    | $111.35         | $19.70      |
| Cairns (QLD)    | $111.35         | $19.70      |
| Carnarvon (WA)  | $111.35         | $19.70      |
| Castlemaine (VIC)| $111.35     | $19.70      |
| Chinchilla (QLD)| $111.35         | $19.70      |
| Christmas Island (WA)| $111.35| $19.70      |
| Cocos (Keeling) Islands (WA)| $111.35| $19.70      |
| Coffs Harbour (NSW)| $111.35   | $19.70      |
| Colac (VIC)     | $111.35         | $19.70      |
| Dalby (QLD)     | $111.35         | $19.70      |
| Dampier (WA)    | $111.35         | $19.70      |
| Derby (WA)      | $111.35         | $19.70      |
| Devonport (TAS) | $111.35         | $19.70      |
| Emerald (QLD)   | $111.35         | $19.70      |
| Esperance (WA)  | $111.35         | $19.70      |
| Exmouth (WA)    | $111.35         | $19.70      |
| Geraldton (WA)  | $111.35         | $19.70      |
| Gladstone (QLD) | $111.35         | $19.70      |
| Gold Coast (QLD)| $111.35         | $19.70      |
| Gosford (NSW)   | $111.35         | $19.70      |
| Halls Creek (WA)| $111.35         | $19.70      |</p>
<table>
<thead>
<tr>
<th>High Cost Country Centres (cont’d)</th>
<th>Meals</th>
<th>Incidentals</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Breakfast $27.55</td>
<td>Lunch $31.00</td>
</tr>
<tr>
<td>Hervey Bay (QLD)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Horn Island (QLD)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Horsham (VIC)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Jabiru (NT)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Kalgoorlie (WA)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Karratha (WA)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Katherine (NT)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Kununurra (WA)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Launceston (TAS)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Mackay (QLD)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Maitland (NSW)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Mount Isa (QLD)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Mudgee (NSW)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Newcastle (NSW)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Newman (WA)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Norfolk Island (NSW)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Northam (WA)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Orange (NSW)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Port Hedland (WA)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Port Lincoln (SA)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Port Macquarie (NSW)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Port Pirie (SA)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Queanbeyan (NSW)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Queenstown (TAS)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Roma (QLD)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Swan Hill (VIC)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Tennant Creek (NT)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Toowoomba (QLD)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Thursday Island (QLD)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Townsville (QLD)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Wagga Wagga (NSW)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Weipa (QLD)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Whyalla (SA)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Wilpena Pound (SA)</td>
<td>$111.35</td>
<td>$19.70</td>
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<tr>
<td>Wollongong (NSW)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Wonthaggi (VIC)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
<tr>
<td>Yulara (NT)</td>
<td>$111.35</td>
<td>$19.70</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other Country Centres</th>
<th>Meals</th>
<th>Incidentals</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Breakfast $24.70</td>
<td>Lunch $28.15</td>
</tr>
<tr>
<td>Other Country centres not listed</td>
<td>$101.45</td>
<td>$19.70</td>
</tr>
</tbody>
</table>
Table 2: International Travel Allowance

For countries not listed in Table 3, please use Country Code 1.

<table>
<thead>
<tr>
<th>Country Code</th>
<th>Meals</th>
<th>Incidentals</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$60 (Breakfast $14.80 / Lunch $16.70 / Dinner $28.50)</td>
<td>$25</td>
</tr>
<tr>
<td>2</td>
<td>$95 (Breakfast $23.50 / Lunch $26.50 / Dinner $45.00)</td>
<td>$30</td>
</tr>
<tr>
<td>3</td>
<td>$130 (Breakfast $32.15 / Lunch $36.20 / Dinner $61.65)</td>
<td>$35</td>
</tr>
<tr>
<td>4</td>
<td>$160 (Breakfast $39.60 / Lunch $44.55 / Dinner $75.85)</td>
<td>$35</td>
</tr>
<tr>
<td>5</td>
<td>$200 (Breakfast $49.50 / Lunch $55.70 / Dinner $94.80)</td>
<td>$40</td>
</tr>
<tr>
<td>6</td>
<td>$240 (Breakfast $59.40 / Lunch $66.80 / Dinner $113.80)</td>
<td>$45</td>
</tr>
</tbody>
</table>

Table 3: International Country Codes

<table>
<thead>
<tr>
<th>Country</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Albania</td>
<td>2</td>
</tr>
<tr>
<td>Algeria</td>
<td>3</td>
</tr>
<tr>
<td>Angola</td>
<td>5</td>
</tr>
<tr>
<td>Antigua and Barbuda</td>
<td>5</td>
</tr>
<tr>
<td>Argentina</td>
<td>3</td>
</tr>
<tr>
<td>Armenia</td>
<td>2</td>
</tr>
<tr>
<td>Austria</td>
<td>5</td>
</tr>
<tr>
<td>Azerbaijan</td>
<td>3</td>
</tr>
<tr>
<td>Bahamas</td>
<td>6</td>
</tr>
<tr>
<td>Bahrain</td>
<td>5</td>
</tr>
<tr>
<td>Bangladesh</td>
<td>4</td>
</tr>
<tr>
<td>Barbados</td>
<td>6</td>
</tr>
<tr>
<td>Belarus</td>
<td>2</td>
</tr>
<tr>
<td>Belgium</td>
<td>5</td>
</tr>
<tr>
<td>Bermuda</td>
<td>6</td>
</tr>
<tr>
<td>Bolivia</td>
<td>2</td>
</tr>
<tr>
<td>Bosnia</td>
<td>2</td>
</tr>
<tr>
<td>Brazil</td>
<td>3</td>
</tr>
<tr>
<td>Brunei</td>
<td>2</td>
</tr>
<tr>
<td>Bulgaria</td>
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<tr>
<td>Burkina Faso</td>
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<tr>
<td>Cambodia</td>
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<td>Cameroon</td>
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<td>Canada</td>
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<td>Chile</td>
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<td>Colombia</td>
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<td>Congo Democratic Republic</td>
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<tr>
<td>Costa Rica</td>
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</tr>
<tr>
<td>Cote D'Ivoire</td>
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**High Cost Country Centres**

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**High Cost Country Centres**

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**Supporting Information**

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**Related Documents**

- Code of Conduct
- Credit Card Policy
- Credit Card Procedure
- Disability Travel Assistance Fund for Academic Staff with Disabilities Procedure
- Fraud and Corruption Prevention Policy
- Gifts and Benefits Procedure
- Procurement Policy
- Procurement Procedure
- Reasonable Adjustment Guidelines for Managers of Staff and Potential Staff with Disabilities
- Travel Policy
- Travel Procedure
- UNSW Australia (Academic Staff) Enterprise Agreement
- UNSW Australia (Professional Staff) Enterprise Agreement

**Superseded Documents**

- Business Expense Procedure, v2.1

**File Number**

- 2017/26601

**Definitions and Acronyms**

- **Approver**: The financial delegate or divisional head
- **ATO**: Australian Taxation Office
- **FBT**: Fringe Benefits Tax
- **External Party**: A person, group or organisation outside of UNSW. This includes independent consultants, students, sponsors, visiting academics etc)
- **PTA**: Pre Trip Approval, workflow system which contains information on the University Traveller’s intention to travel
- **Span of Hours**: The time of the day ordinary hours are worked is called the span of hours
- **TMC**: Travel Management Company. The University’s TMC is Business Travel by STA.

**Revision History**

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