



Version	Approved by	Approval date	Effective date	Next full review
2.3	President and Vice-Chancellor	12 August 2019	12 August 2019	November 2021
Procedure Statement				
Purpose	This Procedure supports the UNSW Business Expense Policy and provides clear direction and examples on what UNSW considers acceptable and unacceptable business expenses.			
Scope	This Procedure applies to any person ¹ who incurs expenditure on behalf of the University			
Are Local Documents on this subject permitted?	<input checked="" type="checkbox"/> Yes, however local Documents must be consistent with the University-wide Document		<input type="checkbox"/> No	

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1. Introduction

This Procedure has been developed to enable application of the [Business Expense Policy](#). It is expected that the four guiding principles as set out in the [Policy](#) are used in the assessment of whether business expenses are acceptable or not.

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.

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 delegate².*
3. *Once this is approved by the CFO or delegate, ensure a copy of the approval³ 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.

Non-compliance will be monitored by Finance, with significant cases assessed in accordance with the [Escalation Process](#)⁴ approved by the Chief Financial Officer.

Any non-compliance suspected of being intentional will be treated in accordance with the UNSW [Fraud and Corruption Prevention Policy](#) and escalated to Internal Audit for further investigation 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.

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

⁴ Please refer to [Appendix 1](#) for a copy of the Escalation Process

Expense Type	UNSW Expectations									
<i>Travel</i> ⁵										
Airfares	<p>Airfares are only allowable for University business. All travellers must:</p> <ol style="list-style-type: none"> 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: <ol style="list-style-type: none"> i) personal preference of the route, or ii) personal preference of the airline provider, or iii) private travel needs. <p>Economy class⁶ 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.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc;">Non-Allowable</th> <th style="background-color: #cccccc;">Rationale</th> <th style="background-color: #cccccc;">Allowable Exceptions</th> </tr> </thead> <tbody> <tr> <td>First class travel</td> <td>Not reasonable or appropriate as this is not an economical class of travel. Deemed as private expenditure.</td> <td>No exceptions.</td> </tr> <tr> <td>Business class travel</td> <td>Not reasonable or appropriate as this is not an economical class of travel. Deemed as private expenditure.</td> <td> Business class or equivalent is only allowable for flights of more than 2 hours for staff members under the following circumstances: <ul style="list-style-type: none"> exceptionable circumstances (i.e. medical reasons) which must be approved⁷ 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 approval⁵ by their Management Board member or Dean. <p>Where a short-haul flight of less than 2 hours is part of a larger international itinerary⁸, it may also be travelled by business class for the above staff. Each Faculty/Division will be requested to maintain a register</p> </td> </tr> </tbody> </table>	Non-Allowable	Rationale	Allowable Exceptions	First class travel	Not reasonable or appropriate as this is not an economical class of travel. Deemed as private expenditure.	No exceptions.	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: <ul style="list-style-type: none"> exceptionable circumstances (i.e. medical reasons) which must be approved⁷ 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 approval⁵ by their Management Board member or Dean. <p>Where a short-haul flight of less than 2 hours is part of a larger international itinerary⁸, it may also be travelled by business class for the above staff. Each Faculty/Division will be requested to maintain a register</p>
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⁵ 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.

⁶ 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](#).

⁷ 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.

⁸ 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.

Expense Type	UNSW Expectations		
			of staff approved for business class travel for review which will be reviewed annually by the Management Board.
	Premium Economy	Not reasonable or appropriate as this is not an economical class of travel. Deemed as private expenditure.	<p>Premium Economy or equivalent is only allowable for flights of more than 2 hours for staff members under the following circumstances:</p> <ul style="list-style-type: none"> • exceptionable circumstances (i.e. medical reasons) which must be approved⁶ 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 approval⁵ by their Management Board member or Dean. <p>Where a short-haul flight of less than 2 hours is part of a larger international itinerary⁷, it may also be travelled at Premium Economy for the above staff.</p>
	Excess baggage	Not necessary and appropriate as baggage allowance provided by airline is sufficient for travel.	<p>Excess baggage costs when excess baggage was unavoidable due to the business reason of the trip.</p> <p>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.</p>
Accommodation	<p>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.</p> <p>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 3 for applicable rates).</p> <p>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.</p>		

Expense Type	UNSW Expectations		
	Non-Allowable	Rationale	Allowable Exceptions
	Five-star and above accommodation	Not appropriate, reasonable and necessary . 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.	<p>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.</p> <p>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.</p> <p>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.</p>
	Private accommodation	Not allowable . 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.	No exceptions.
	Room upgrades (i.e. spa rooms, suites, etc)	Not reasonable or necessary as a standard room is sufficient for a traveller as it meets the required comfort and quality. Hence deemed as private expenditure.	No exceptions.
	Additional recreational room charges (i.e. spas, saunas, massages, toiletry items, movies, etc)	Not allowable, appropriate, reasonable and necessary as such expenses are of a leisure nature and are not fulfilling the mission of the University. Hence will be deemed as private expenditure.	No exceptions.

Expense Type	UNSW Expectations										
Private travel	<p>The University does allow private travel when combined with a business trip, provided it is only <u>incidental</u> 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.</p>										
	<p>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.</p>										
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⁹ No restrictions are placed on the travel class of the private component of the trip.

Expense Type	UNSW Expectations											
		<p>and from meetings; meetings; tours and similar) totaling no less than 4 hours a day.</p> <p>Days spent travelling to/from business locations are considered business days.</p>	<p>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;</p> <p>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</p> <ul style="list-style-type: none"> Public holidays / University shut down periods (including weekends if among the public holidays) of less than 4 days. 									
<p>Airline lounge/ club memberships</p> <p>Loyalty and frequent flyer programs</p>	<p>One airline lounge membership will be paid by the University for staff members who travel more than five times per annum.</p> <p>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.</p> <table border="1" data-bbox="454 868 2040 1262"> <thead> <tr> <th data-bbox="461 873 775 911">Non-Allowable</th> <th data-bbox="781 873 1245 911">Rationale</th> <th data-bbox="1252 873 2040 911">Allowable Exceptions</th> </tr> </thead> <tbody> <tr> <td data-bbox="461 916 775 1102">Airline lounge/ club membership fees are not allowed when travelling less than five times per annum.</td> <td data-bbox="781 916 1245 1102">Not allowable as this is considered as a private expense</td> <td data-bbox="1252 916 2040 1102">No exceptions.</td> </tr> <tr> <td data-bbox="461 1107 775 1262">Loyalty and Frequent Flyer Program fees</td> <td data-bbox="781 1107 1245 1262">Not allowable and necessary to perform a valid business purpose. Hence deemed as private expenditure.</td> <td data-bbox="1252 1107 2040 1262">No exceptions.</td> </tr> </tbody> </table>			Non-Allowable	Rationale	Allowable Exceptions	Airline lounge/ club membership fees are not allowed when travelling less than five times per annum.	Not allowable as this is considered as a private expense	No exceptions.	Loyalty and Frequent Flyer Program fees	Not allowable and necessary to perform a valid business purpose. Hence deemed as private expenditure.	No exceptions.
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Meals whilst travelling	<p>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).</p> <p>Meals whilst travelling may be paid for via the following channels:</p> <ul style="list-style-type: none"> a) Claimed as a travel allowance¹⁰ (per diem) b) Expensed on a UNSW credit card c) Paid for personally and claimed as an expense reimbursement. <p>Irrespective of the payment channel used, meal amounts are capped at the ATO reasonable allowances rates listed in Appendix 2.</p> <table border="1" data-bbox="454 544 2040 842"> <thead> <tr> <th data-bbox="454 544 943 587">Non-Allowable</th> <th data-bbox="943 544 1377 587">Rationale</th> <th data-bbox="1377 544 2040 587">Allowable Exceptions</th> </tr> </thead> <tbody> <tr> <td data-bbox="454 587 943 842"> '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 data-bbox="943 587 1377 842"> Not appropriate and reasonable as meals which will be expensed will be provided for by the per diem allowance. </td> <td data-bbox="1377 587 2040 842"> 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>			Non-Allowable	Rationale	Allowable Exceptions	'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)	Not appropriate and reasonable as meals which will be expensed will be provided for by the per diem allowance.	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.
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Incidentals whilst travelling	<p>All expenses relating to incidentals whilst travelling (overnight) are capped at the ATO reasonable allowances rate listed in Appendix 2 and may be paid for via the following channels:</p> <ul style="list-style-type: none"> a) Claimed as a travel allowance¹⁰ (per diem) b) Expensed on UNSW credit card c) Paid for personally and claimed as expense reimbursement. <p>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).</p>								

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.

Expense Type	UNSW Expectations									
Data roaming and international phone calls	<p>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.</p> <table border="1"> <thead> <tr> <th>Non-Allowable</th> <th>Rationale</th> <th>Allowable Exceptions</th> </tr> </thead> <tbody> <tr> <td>Pay-As-You-Go data roaming and international phone calls (i.e. use of Australian SIM overseas)</td> <td>Not reasonable or necessary 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> </tbody> </table>	Non-Allowable	Rationale	Allowable Exceptions	Pay-As-You-Go data roaming and international phone calls (i.e. use of Australian SIM overseas)	Not reasonable or necessary as staff are expected to purchase data packs or in-country SIMs to reduce high costs for the University.	Pre-arranged international plan / data pack.			
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Car Hires	<p>UNSW preferred suppliers must be used with lowest excess option¹¹, 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.</p> <table border="1"> <thead> <tr> <th>Non-Allowable</th> <th>Rationale</th> <th>Allowable Exceptions</th> </tr> </thead> <tbody> <tr> <td>Luxury vehicles (e.g. sport cars, executive cars, limousines)</td> <td>Not appropriate, necessary or allowable 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>Private use of hire cars</td> <td>Not appropriate, necessary or allowable 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>	Non-Allowable	Rationale	Allowable Exceptions	Luxury vehicles (e.g. sport cars, executive cars, limousines)	Not appropriate, necessary or allowable as luxury vehicles is not the most economical vehicle consistent with business needs and travel circumstances. Hence deemed as private expenditure.	No exceptions.	Private use of hire cars	Not appropriate, necessary or allowable as this is deemed as private expenditure.	Only allowable where 'unlimited kilometres' option is selected, provided traveller purchases the fuel at their private expense.
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¹¹ Excess up to \$5,000 is covered by the UNSW Business Travel Insurance cover.

Expense Type	UNSW Expectations		
On ground transport – public transport, rail travel and taxis¹²	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.		
	Non-Allowable	Rationale	Allowable Exceptions
	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	Not allowable, appropriate, reasonable and necessary as this is deemed as private travel when incurred during the normal span of hours.	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 ¹³ , medical reasons ¹⁴ or if a work commitment required leaving a car at work the previous day.
	Limo, Uber Black or equivalent	Not appropriate and reasonable as this is not the most economical class for travel deemed as private expenditure.	No exceptions.
	Business class rail or coach travel	Not appropriate and reasonable as this is not the most economical class for travel.	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.
Opal card or foreign equivalent card top ups	Not allowable, appropriate, reasonable and necessary , when top up is being used for travel to and from work as this is deemed as private expenditure.	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.	

¹² Includes Uber services.

¹³ I.e. more than 2 hours earlier / later of individual's normal span of hours as laid out in the UNSW Enterprise Agreement.

¹⁴ Sending a sick employee home.

Expense Type	UNSW Expectations		
On ground transport - parking	Parking fees are permitted for work-related travel of less than 24 hours.		
	Non-Allowable	Rationale	Allowable Exceptions
	Parking costs above 24 hours	Not reasonable or appropriate as this is not the most economical option. Deemed as private expenditure.	Only acceptable in the case of delays (i.e. flight delays) or where the cost of parking is less than the cost of taxis to and from the staff members' place of residence.
	Valet parking	Valet parking is not permitted as this is not appropriate , necessary , or allowable , and will be deemed as private expenditure.	No exceptions.
UNSW Parking permits on campus	Not allowable , deemed as private expenditure.	Only acceptable for external parties visiting UNSW campus on a one-off basis for a maximum of 12 hours and for staff travelling between campuses for work commitments.	
Mileage & tolls reimbursement	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.		
	Non-Allowable	Rationale	Allowable Exceptions
	Mileage & tolls reimbursement for travel from home to work / work from home	Claims for home to work travel will not be reimbursed as this is a not allowable business expense.	Allowable for special circumstances such as emergency out of hours call-outs.
Laundry	Non-Allowable	Rationale	Allowable Exceptions
	When travel is less than 5 nights	Not necessary to perform a valid business purpose. Hence deemed as private expenditure.	Laundry (not including dry cleaning of suits but including pressing suits) is allowed where travel extends to 5 nights and beyond.

Expense Type	UNSW Expectations						
Insurance	<p>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.</p> <p>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.</p> <p>For more information on all inclusions and exclusions please visit: https://www.fin.unsw.edu.au/services/insurance/travel-insurance</p> <table border="1" data-bbox="454 536 2038 678"> <thead> <tr> <th>Non-Allowable</th> <th>Rationale</th> <th>Allowable Exceptions</th> </tr> </thead> <tbody> <tr> <td>Travel insurance</td> <td>Not necessary as all approved business travel is automatically covered by UNSW insurance policy.</td> <td>No exceptions.</td> </tr> </tbody> </table>	Non-Allowable	Rationale	Allowable Exceptions	Travel insurance	Not necessary as all approved business travel is automatically covered by UNSW insurance policy.	No exceptions.
Non-Allowable	Rationale	Allowable Exceptions					
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Luggage and travel accessories	<table border="1" data-bbox="454 743 2038 919"> <thead> <tr> <th>Non-Allowable</th> <th>Rationale</th> <th>Allowable Exceptions</th> </tr> </thead> <tbody> <tr> <td>Travel luggage, private effects, travel wallets, locks, power adaptors, etc</td> <td>Not necessary 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>	Non-Allowable	Rationale	Allowable Exceptions	Travel luggage, private effects, travel wallets, locks, power adaptors, etc	Not necessary as this is deemed as private expenditure. Further, these items would be covered by the incidental allowance.	Specialist luggage for University owned equipment.
Non-Allowable	Rationale	Allowable Exceptions					
Travel luggage, private effects, travel wallets, locks, power adaptors, etc	Not necessary as this is deemed as private expenditure. Further, these items would be covered by the incidental allowance.	Specialist luggage for University owned equipment.					
Passports and/or travel documents	<p>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.</p> <table border="1" data-bbox="454 1046 2038 1189"> <thead> <tr> <th>Non-Allowable</th> <th>Rationale</th> <th>Allowable Exceptions</th> </tr> </thead> <tbody> <tr> <td>Asia Pacific Economic Cooperation (APEC) Business Travel Card</td> <td>Not necessary hence deemed as private expenditure.</td> <td>Allowable for frequent travellers who travel more than ten times per annum.</td> </tr> </tbody> </table>	Non-Allowable	Rationale	Allowable Exceptions	Asia Pacific Economic Cooperation (APEC) Business Travel Card	Not necessary hence deemed as private expenditure.	Allowable for frequent travellers who travel more than ten times per annum.
Non-Allowable	Rationale	Allowable Exceptions					
Asia Pacific Economic Cooperation (APEC) Business Travel Card	Not necessary hence deemed as private expenditure.	Allowable for frequent travellers who travel more than ten times per annum.					
Tipping	<p>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.</p>						

Expense Type	UNSW Expectations		
	Travellers should acquaint themselves with customary tipping percentages for the countries they are visiting.		
	Non-Allowable	Rationale	Allowable Exceptions
	Tipping in Australia	Considered not necessary as tipping/gratuities in Australia is not a common practice.	Only acceptable for high-end restaurants and capped at 10% of the total meal cost (<i>refer to the 'Entertainment' section below on guidance when dining at high-end restaurants may be appropriate</i>).
	Overseas tipping above 20%	Considered not reasonable as tipping/gratuities overseas is not expected to exceed 20%. Commonly, the average tip is 10% to 20% of the total cost.	No exceptions.
Entertainment, gifts & awards			
Entertainment of staff members	<p>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:</p> <ul style="list-style-type: none"> - \$150 for end of year celebration; and - \$150 for team building; and - \$150 for strategic planning days. <p>This is in addition to UNSW Sydney-wide / UNSW Canberra-wide events and costs per person are total costs inclusive of venue hire.</p> <p>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).</p>		
	Non-Allowable	Rationale	Allowable Exceptions
	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.	<p>End of year (Christmas) celebrations are allowed, subject to the key principles and to the value of no more than \$150 per person <u>per annum</u> (aggregated). Examples include:</p> <ul style="list-style-type: none"> • <i>Faculty and/or School end of year celebrations</i> • <i>Divisional Christmas party</i> • <i>Team end of year events.</i> <p>If the Faculty/Division decides to have multiple events, the cap per person must be distributed between those events.</p>

Expense Type	UNSW Expectations		
			10% of the event may be guests (but still University employees).
	Team building entertainment that exceeds \$150 (exc. GST and FBT) per person per annum	Not appropriate, reasonable and, necessary to advance University business, deemed as private expenditure.	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 <u>per annum</u> (aggregated). Examples include: <ul style="list-style-type: none"> • <i>Annual / biannual teambuilding event(s)</i> • <i>Monthly / quarterly team social gatherings.</i> <p>If the Faculty/Division decides to have multiple events, the cap per person must be distributed between those events.</p>
	Strategic off-site team events that exceeds \$150 (exc. GST and FBT) per person per annum	Not appropriate, reasonable and, necessary to advance University business, deemed as private expenditure.	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 <u>per annum</u> (aggregated).
	Cultural events (e.g. Chinese New Year, Diwali, Ramadan)	University funds must be used appropriately and therefore such items are not appropriate or allowable .	Acceptable only when organised at the University-wide level or when it is self-funded.
	Catering and/or purchased meals/beverages over meetings	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.	Purchased meals/beverages over meetings are private expenditure unless under \$25 (exc. GST) per person and: <ul style="list-style-type: none"> • <i>Held during the lunch period, being 12.00pm – 2.00pm;</i> • <i>External person(s) is involved.</i> <p>Meetings routinely scheduled during lunch period where catering is provided should be avoided.</p>
	Entertainment of family and friends	Not appropriate or allowable as deemed as private expense.	Annual UNSW family day BBQ / UNSW Canberra equivalent, Town and Gown Dinner, etc.
	Birthday celebration, welcome, farewells, weddings, engagements and/or anniversaries	University funds must be used appropriately and therefore such items are not appropriate or allowable.	Employees may organise such events provided they are self-funded.

Expense Type	UNSW Expectations		
Entertainment (where non-UNSW parties are involved)	<p>All entertainment expenses relating to food and drinks should be reasonable and may only be incurred for legitimate University-related business reasons.</p> <p>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.</p>		
	Non-Allowable	Rationale	Allowable Exceptions
	Meals exceeding reasonable cost	Meal entertainment costs need to be reasonable and should not exceed the amounts ¹⁵ for each meal type (i.e. breakfast \$30, lunch \$40, dinner \$60)	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.
	Meals at high-end or hatted restaurants <i>Examples include Café Sydney, Aria, Spice temple, The Bridge Room, Catalina and similar restaurants. Typically, a high end restaurant would cost in excess of \$150 per person including wine and meals</i>	Not reasonable , deemed as private expenditure.	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.
	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.: <ul style="list-style-type: none"> - 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.	

¹⁵ The amounts specified are per person.

Expense Type	UNSW Expectations									
Gifts / rewards¹⁶	<p>Gifts/rewards are allowed for legitimate University-related business reasons:</p> <ul style="list-style-type: none"> a) For external (3rd party) gifts: <ul style="list-style-type: none"> - Staff are permitted to purchase UNSW branded merchandise up to a value of \$150. b) For internal (staff/students) gifts/rewards: <ul style="list-style-type: none"> - 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 cards¹⁷ 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: <ul style="list-style-type: none"> - Gifts/rewards (including gift cards¹⁶) to study/research participants are allowed for a legitimate business purpose, subject to the key principles. <table border="1" style="margin-top: 20px;"> <thead> <tr> <th style="background-color: #e0e0e0;">Non-Allowable</th> <th style="background-color: #e0e0e0;">Rationale</th> <th style="background-color: #e0e0e0;">Allowable Exceptions</th> </tr> </thead> <tbody> <tr> <td>External (3rd party) gifts above \$150 exc. GST</td> <td>Not reasonable or necessary, 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 reasonable or necessary, as \$150 cap sufficiently serves as a token of appreciation.</td> <td>No exceptions.</td> </tr> </tbody> </table>	Non-Allowable	Rationale	Allowable Exceptions	External (3 rd party) gifts above \$150 exc. GST	Not reasonable or necessary , as \$150 cap sufficiently serves as a token of appreciation.	In exceptional circumstances where the gift exceeds \$150 staff must obtain the permission of the Management Board Member or Dean.	Internal (staff/students) gifts above \$150 exc. GST	Not reasonable or necessary , as \$150 cap sufficiently serves as a token of appreciation.	No exceptions.
Non-Allowable	Rationale	Allowable Exceptions								
External (3 rd party) gifts above \$150 exc. GST	Not reasonable or necessary , as \$150 cap sufficiently serves as a token of appreciation.	In exceptional circumstances where the gift exceeds \$150 staff must obtain the permission of the Management Board Member or Dean.								
Internal (staff/students) gifts above \$150 exc. GST	Not reasonable or necessary , as \$150 cap sufficiently serves as a token of appreciation.	No exceptions.								
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 border="1" style="margin-top: 20px;"> <thead> <tr> <th style="background-color: #e0e0e0;">Non-Allowable</th> <th style="background-color: #e0e0e0;">Rationale</th> <th style="background-color: #e0e0e0;">Allowable Exceptions</th> </tr> </thead> <tbody> <tr> <td>Donations</td> <td>Not allowable, appropriate and necessary use of University funds. Donations deemed</td> <td>Only acceptable when staff have permission of the President and Vice-Chancellor.</td> </tr> </tbody> </table>	Non-Allowable	Rationale	Allowable Exceptions	Donations	Not allowable, appropriate and necessary use of University funds. Donations deemed	Only acceptable when staff have permission of the President and Vice-Chancellor.			
Non-Allowable	Rationale	Allowable Exceptions								
Donations	Not allowable, appropriate and necessary use of University funds. Donations deemed	Only acceptable when staff have permission of the President and Vice-Chancellor.								

¹⁶ Excludes official prizes which are addressed in the [Prizes Procedure](#)

¹⁷ Gift cards are purchased as gifts must be treated like cash and gift card register needs to be maintained

Expense Type	UNSW Expectations								
		to be private expenditure must not be charged to a University.							
	Sponsorships	Not allowable, appropriate and necessary use of University funds. Sponsorships deemed to be private expenditure must not be charged to a University.	<p>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.</p> <p>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.</p>						
	Fines, parking or library fines	Not allowable . The University will not pay for avoidable penalties incurred by staff, and thus deems as private expenditure.	No exceptions.						
	Personal clothing, apparel or items for private use	Not allowable .	<p>Allowed to purchase if:</p> <ul style="list-style-type: none"> • 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.	<p>One professional subscription/membership is allowed as a university expense subject to the key principles.</p> <p>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.</p>						
Petty Expenses (below \$10)	<p>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:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #d3d3d3;">Non-Allowable</th> <th style="background-color: #d3d3d3;">Rationale</th> <th style="background-color: #d3d3d3;">Allowable Exceptions</th> </tr> </thead> <tbody> <tr> <td>Coffee</td> <td>Not allowable as this is trivial and deemed as private expenditure.</td> <td>Allowable when meeting external stakeholders.</td> </tr> </tbody> </table>			Non-Allowable	Rationale	Allowable Exceptions	Coffee	Not allowable as this is trivial and deemed as private expenditure.	Allowable when meeting external stakeholders.
Non-Allowable	Rationale	Allowable Exceptions							
Coffee	Not allowable as this is trivial and deemed as private expenditure.	Allowable when meeting external stakeholders.							

Expense Type	UNSW Expectations			
	Newspapers	Not appropriate and is deemed as private expenditure.	No exceptions.	
	Snacks/Drinks/Lollies/ Mints etc	Not appropriate and is deemed as private expenditure.	No exceptions.	
	Stationery	Not reasonable as all stationery are to be purchased centrally within the business unit.	No exceptions.	

Appendix 1: Escalation Process – potential non-compliant expenditure of UNSW funds

Scope	Escalation Process			
	Monthly non-compliance assessment ¹⁸	CFO decision	Escalation	Reporting
Potential non-compliant ¹⁹ expenditure of UNSW funds (including aged unreconciled credit card expenditure)	<p><i>Continuous monitoring</i> Finance monitors compliance with relevant policies and procedures relating to expenditure. All instances of potential non-compliance are reported to the relevant business unit, which is requested to provide a response to Finance. For all significant non-compliance items, a response is required within 5 working days.</p> <p><i>Assessment of nature and extent</i> Based on the responses provided Finance determines nature and extent of the non-compliance and informs the CFO. For the purposes of this process any instance of alleged non-compliance relating to expenditure will be taken seriously. Non-compliance with a policy regarding expenditure is a serious matter. Such non-compliance is equivalent to misappropriating money, which is theft / fraud. The University's stance on theft / fraud is articulated in the Fraud and Corruption Prevention Policy – "such conduct will not be tolerated".</p> <p><i>Unreconciled credit card expenditure</i></p>	<p><i>CFO assessment</i> Supported by Finance, and where necessary the Escalation Committee, the CFO determines significance of alleged non-compliance and next steps.</p> <p><i>Credit Card suspension²⁰</i> For all instances of deemed non-compliance, the CFO will suspend the UNSW credit card. The cardholder and approver are informed on suspension and other consequences if any. This determination is made by the CFO at their discretion and is in accordance with the University's Credit Card Policy and Procedure.</p> <p><i>Repayment</i> The CFO will demand immediate repayment of any expenditure that is deemed to be non-compliant.</p> <p><i>Escalation of significant matters</i> Where instances of alleged non-compliance appear to be significant due to various adverse indicators such as the quantum involved, intent, lack of remorse, attempt to conceal, timeliness to remedy and similar, the CFO may choose to escalate the matter to the Dean/Divisional Head and/or the Escalation Committee²¹ for further review and advice.</p>	<p>If the CFO decides to escalate the following steps are followed.</p> <p><i>Escalation with involved staff</i> For matters where the non-compliance involves an employee who is covered by the EBAs, the relevant Dean/Divisional Head seeks advice from HR regarding possible formal action in accordance with the "Misconduct/Serious Misconduct" clause 35.0 (Prof) or clause 28.3 (Acad) of the relevant UNSW EBA.</p> <p>Where the non-compliance involves an employee not covered by the EBAs, the CFO will investigate the matter ensuring procedural fairness and as guided by HR and determine action as below.</p> <p>Actions may include one or more of the following:</p> <ul style="list-style-type: none"> ○ Censure/final warning and where appropriate direction to undertake training or other actions ○ Suspension of financial delegation for a defined period or indefinitely. ○ Directing the employee to reimburse UNSW for the expenses incurred. ○ Recommendation to terminate employment. ○ Demotion/removal from management position – for academic staff only. 	<p>CFO will report on non-compliance to Management Board monthly and to Audit Committee at least quarterly.</p> <p>Where required the CFO will report non-compliance to the relevant statutory body and the Audit Office.</p>

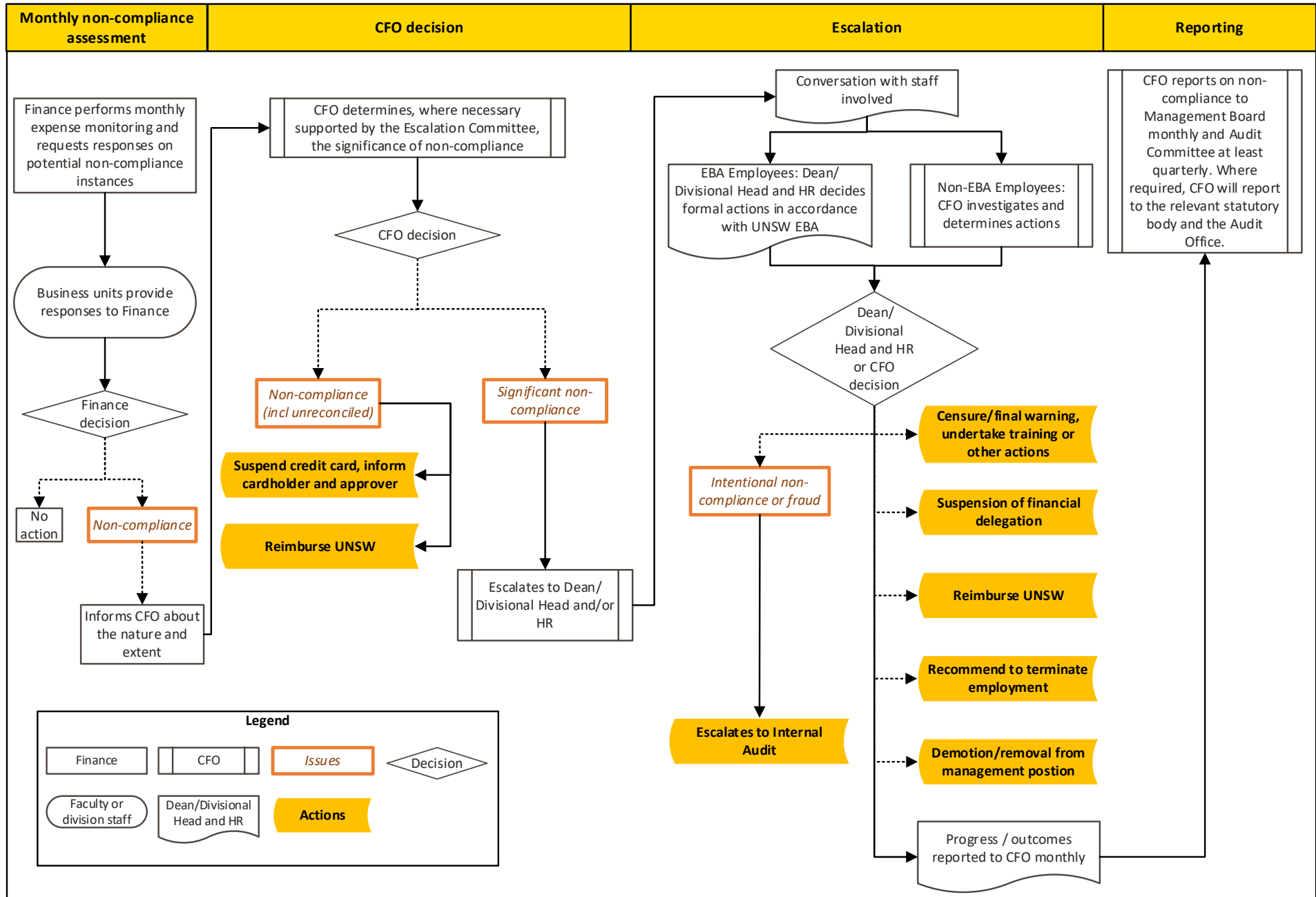
¹⁸ During the non-compliance assessment all identified expenditure is treated as alleged and potential non-compliance unless explicitly stated otherwise.

¹⁹ Non-compliant expenditure is assessed based on the relevant UNSW purchasing policies and procedures (i.e. Procurement policy and procedure, UNSW Business Expense policy and procedure, Credit Card policy and procedure)

²⁰ Suspension of UNSW credit cards will only take place for cardholders who are in Australia. If UNSW cardholders are overseas suspension will take place once they are back in Australia

²¹ The Escalation Committee consists of the Chief Operating Officer (Office of the Vice-Chancellor), the Provost, the Chief Financial Officer, Head of Employee Relations and the Director of Group Financial Control.

Scope	Escalation Process			
	Monthly non-compliance assessment ¹⁸	CFO decision	Escalation	Reporting
	<p>While expenditure is unreconciled within the required timeframe in the Credit Card Procedure, the University will deem such expenditure as being not for a proper business expense and therefore non-compliant. This non-compliance will be dealt with as per the rest of this process.</p>		<p>The process of investigating non-compliance will be done with procedural fairness and in a timely manner without undue delay. Progress / outcomes will be reported to the CFO monthly.</p> <p><i>Intentional non-compliance and/or fraud</i> Any non-compliance suspected of being intentional will be treated in accordance with the UNSW Fraud and Corruption Prevention Policy and escalated to Internal Audit for further investigation. The University does not tolerate fraud or theft. Where an employee is suspected of such action, the University may require the employee be suspended pending an outcome. Any proven instances of non-compliance which are fraud or theft will result in termination of employment regardless of the sum involved or the seniority of the employee.</p>	



Appendix 2: UNSW Travel Allowance 2019/20

Table 1: Domestic Travel Allowance

Cities	Meals <i>Breakfast \$28.15</i> <i>Lunch \$31.65</i> <i>Dinner \$53.90</i>	Incidentals
Adelaide	\$113.70	\$20.05
Brisbane	\$113.70	\$20.05
Canberra	\$113.70	\$20.05
Darwin	\$113.70	\$20.05
Hobart	\$113.70	\$20.05
Melbourne	\$113.70	\$20.05
Perth	\$113.70	\$20.05
Sydney	\$113.70	\$20.05
High Cost Country Centres	Meals <i>Breakfast \$28.15</i> <i>Lunch \$31.65</i> <i>Dinner \$53.90</i>	Incidentals
Albany (WA)	\$113.70	\$20.05
Alice Springs (NT)	\$113.70	\$20.05
Ballarat (VIC)	\$113.70	\$20.05
Bathurst (NSW)	\$113.70	\$20.05
Bega (NSW)	\$113.70	\$20.05
Benalla (VIC)	\$113.70	\$20.05
Bendigo (VIC)	\$113.70	\$20.05
Bordertown (SA)	\$113.70	\$20.05
Bourke (NSW)	\$113.70	\$20.05
Bright (VIC)	\$113.70	\$20.05
Broken Hill (NSW)	\$113.70	\$20.05
Broome (WA)	\$113.70	\$20.05
Bunbury (WA)	\$113.70	\$20.05
Burnie (TAS)	\$113.70	\$20.05
Cairns (QLD)	\$113.70	\$20.05
Carnarvon (WA)	\$113.70	\$20.05
Castlemaine (VIC)	\$113.70	\$20.05
Chinchilla (QLD)	\$113.70	\$20.05
Christmas Island (WA)	\$113.70	\$20.05
Cocos (Keeling) Islands (WA)	\$113.70	\$20.05
Coffs Harbour (NSW)	\$113.70	\$20.05
Colac (VIC)	\$113.70	\$20.05
Dalby (QLD)	\$113.70	\$20.05
Dampier (WA)	\$113.70	\$20.05
Derby (WA)	\$113.70	\$20.05
Devonport (TAS)	\$113.70	\$20.05
Emerald (QLD)	\$113.70	\$20.05
Esperance (WA)	\$113.70	\$20.05
Exmouth (WA)	\$113.70	\$20.05
Geraldton (WA)	\$113.70	\$20.05
Gladstone (QLD)	\$113.70	\$20.05

High Cost Country Centres (cont'd)	Meals <i>Breakfast \$28.15</i> <i>Lunch \$31.65</i> <i>Dinner \$53.90</i>	Incidentals
Gold Coast (QLD)	\$113.70	\$20.05
Gosford (NSW)	\$113.70	\$20.05
Halls Creek (WA)	\$113.70	\$20.05
Hervey Bay (QLD)	\$113.70	\$20.05
Horn Island (QLD)	\$113.70	\$20.05
Horsham (VIC)	\$113.70	\$20.05
Jabiru (NT)	\$113.70	\$20.05
Kalgoorlie (WA)	\$113.70	\$20.05
Karratha (WA)	\$113.70	\$20.05
Katherine (NT)	\$113.70	\$20.05
Kununurra (WA)	\$113.70	\$20.05
Launceston (TAS)	\$113.70	\$20.05
Mackay (QLD)	\$113.70	\$20.05
Maitland (NSW)	\$113.70	\$20.05
Mount Gambier (SA)	\$113.70	\$20.05
Mount Isa (QLD)	\$113.70	\$20.05
Mudgee (NSW)	\$113.70	\$20.05
Muswellbrook (NSW)	\$113.70	\$20.05
Newcastle (NSW)	\$113.70	\$20.05
Newman (WA)	\$113.70	\$20.05
Norfolk Island (NSW)	\$113.70	\$20.05
Northam (WA)	\$113.70	\$20.05
Orange (NSW)	\$113.70	\$20.05
Port Hedland (WA)	\$113.70	\$20.05
Port Lincoln (SA)	\$113.70	\$20.05
Port Macquarie (NSW)	\$113.70	\$20.05
Port Pirie (SA)	\$113.70	\$20.05
Queanbeyan (NSW)	\$113.70	\$20.05
Queenstown (TAS)	\$113.70	\$20.05
Roma (QLD)	\$113.70	\$20.05
Shepparton (VIC)	\$113.70	\$20.05
Swan Hill (VIC)	\$113.70	\$20.05
Tennant Creek (NT)	\$113.70	\$20.05
Toowoomba (QLD)	\$113.70	\$20.05
Thursday Island (QLD)	\$113.70	\$20.05
Townsville (QLD)	\$113.70	\$20.05
Wagga Wagga (NSW)	\$113.70	\$20.05
Wangaratta (VIC)	\$113.70	\$20.05
Weipa (QLD)	\$113.70	\$20.05
Whyalla (SA)	\$113.70	\$20.05
Wilpena-Pound (SA)	\$113.70	\$20.05
Wollongong (NSW)	\$113.70	\$20.05
Wonthaggi (VIC)	\$113.70	\$20.05
Yulara (NT)	\$113.70	\$20.05

Other Country Centres	Meals Breakfast \$25.20 Lunch \$28.75 Dinner \$49.60	Incidentals
Other Country centres not listed	\$103.55	\$20.05

Table 2: International Travel Allowance

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

Country Code	Meals	Incidentals
1	\$60 (Breakfast \$14.80 / Lunch \$16.70 / Dinner \$28.50)	\$25
2	\$95 (Breakfast \$23.50 / Lunch \$26.50 / Dinner \$45.00)	\$30
3	\$130 (Breakfast \$32.15 / Lunch \$36.20 / Dinner \$61.65)	\$35
4	\$170 (Breakfast \$42.00 / Lunch \$47.40 / Dinner \$80.60)	\$35
5	\$200 (Breakfast \$49.50 / Lunch \$55.70 / Dinner \$94.80)	\$40
6	\$240 (Breakfast \$59.40 / Lunch \$66.80 / Dinner \$113.80)	\$45

Table 3: International Country Codes

Country	Code	Country	Code	Country	Code
Albania	2	Costa Rica	3	Hungary	3
Algeria	3	Cote D'Ivoire	4	Iceland	6
Angola	4	Croatia	3	India	3
Antigua and Barbuda	6	Cuba	3	Indonesia	3
Argentina	2	Cyprus	4	Iran	1
Armenia	3	Czech Republic	3	Iraq	5
Austria	5	Denmark	6	Ireland	5
Azerbaijan	3	Dominican Republic	4	Israel	6
Bahamas	6	East Timor	4	Italy	5
Bahrain	5	Ecuador	4	Jamaica	4
Bangladesh	4	Egypt	3	Japan	5
Barbados	6	El Salvador	3	Jordan	6
Belarus	2	Eritrea	4	Kazakhstan	2
Belgium	5	Estonia	4	Kenya	4
Bermuda	6	Ethiopia	3	Korea	6
Bolivia	3	Fiji	3	Kosovo	2
Bosnia	2	Finland	6	Kuwait	5
Brazil	3	France	5	Kyrgyzstan	2
Brunei	3	French Polynesia	6	Laos	3
Bulgaria	3	Gabon	6	Latvia	4
Burkina Faso	3	Gambia	2	Lebanon	5
Cambodia	1	Georgia	2	Lithuania	3
Cameroon	4	Germany	5	Luxembourg	5
Canada	4	Ghana	4	Macau	5
Chile	3	Gibraltar	4	Malawi	3
China	5	Greece	4	Malaysia	3
Colombia	3	Guatemala	4	Mali	3
Congo Democratic Republic	5	Guyana	4	Malta	4
Cook Islands	4	Hong Kong	5	Mauritius	4

Country	Code
Mexico	3
Monaco	6
Morocco	4
Mozambique	3
Myanmar	3
Namibia	2
Nepal	3
Netherlands	5
New Caledonia	5
New Zealand	4
Nicaragua	3
Nigeria	5
North Macedonia	2
Norway	6
Oman	6
Pakistan	2
Panama	4
Papua New Guinea	4
Paraguay	2
Peru	4
Philippines	3

Country	Code
Poland	3
Portugal	4
Puerto Rico	5
Qatar	6
Romania	3
Russia	5
Rwanda	3
Saint Lucia	5
Saint Vincent	4
Samoa	4
Saudi Arabia	4
Senegal	4
Serbia	3
Sierra Leone	3
Singapore	6
Slovakia	4
Slovenia	3
Solomon Islands	4
South Africa	2
Spain	5
Sri Lanka	3

Country	Code
Sudan	2
Surinam	2
Sweden	5
Switzerland	6
Taiwan	4
Tanzania	3
Thailand	4
Tonga	3
Trinidad and Tobago	6
Tunisia	2
Turkey	3
Uganda	3
Ukraine	3
United Arab Emirates	6
United Kingdom	5
United States of America	5
Uruguay	3
Vanuatu	4
Vietnam	3
Zambia	3

Appendix 3: ATO Domestic Accommodation Rates 2019/2020

City	Rate
Adelaide	\$208
Brisbane	\$257
Canberra	\$246
Darwin	\$293
High Cost Country Centres	
Albany (WA)	\$179
Alice Springs (NT)	\$150
Ballarat (VIC)	\$148
Bathurst (NSW)	\$135
Bega (NSW)	\$145
Benalla (VIC)	\$137
Bendigo (VIC)	\$135
Bordertown (SA)	\$149
Bourke (NSW)	\$165
Bright (VIC)	\$162
Broken Hill (NSW)	\$139
Broome (WA)	\$220
Bunbury (WA)	\$155
Burnie (TAS)	\$164
Cairns (QLD)	\$153
Carnarvon (WA)	\$156
Castlemaine (VIC)	\$146
Chinchilla (QLD)	\$143
Christmas Island (WA)	\$184
Cocos (Keeling) Islands (WA)	\$302
Coffs Harbour (NSW)	\$137
Colac (VIC)	\$138
Dalby (QLD)	\$162
Dampier (WA)	\$175
Derby (WA)	\$170
Devonport (TAS)	\$158
Emerald (QLD)	\$156
Esperance (WA)	\$155
Exmouth (WA)	\$190
Geraldton (WA)	\$165
Gladstone (QLD)	\$155
Gold Coast (QLD)	\$209
Gosford (NSW)	\$140
Halls Creek (WA)	\$170
Hervey Bay (QLD)	\$157
Horn Island (QLD)	\$200
Horsham (VIC)	\$148
Jabiru (NT)	\$216

City	Rate
Hobart	\$196
Melbourne	\$228
Perth	\$245
Sydney	\$251
High Cost Country Centres	
Kalgoorlie (WA)	\$172
Karratha (WA)	\$215
Katherine (NT)	\$158
Kununurra (WA)	\$204
Launceston (TAS)	\$141
Mackay (QLD)	\$161
Maitland (NSW)	\$152
Mount Gambier (SA)	\$137
Mount Isa (QLD)	\$160
Mudgee (NSW)	\$146
Muswellbrook (NSW)	\$143
Newcastle (NSW)	\$169
Newman (WA)	\$170
Norfolk Island (NSW)	\$190
Northam (WA)	\$140
Orange (NSW)	\$155
Port Hedland (WA)	\$175
Port Lincoln (SA)	\$170
Port Macquarie (NSW)	\$158
Port Pirie (SA)	\$150
Queanbeyan (NSW)	\$139
Queenstown (TAS)	\$136
Roma (QLD)	\$139
Shepparton (VIC)	\$145
Swan Hill (VIC)	\$136
Tennant Creek (NT)	\$146
Toowoomba (QLD)	\$144
Thursday Island (QLD)	\$200
Townsville (QLD)	\$143
Wagga Wagga (NSW)	\$144
Wangaratta (VIC)	\$139
Weipa (QLD)	\$138
Whyalla (SA)	\$145
Wilpena-Pound (SA)	\$193
Wollongong (NSW)	\$155
Wonthaggi (VIC)	\$146
Yulara (NT)	\$400

Tier 2 Country Centres	
Albury (NSW)	\$152
Ararat (VIC)	\$152
Armidale (NSW)	\$152
Ayr (QLD)	\$152
Bairnsdale (VIC)	\$152
Bundaberg (QLD)	\$152
Ceduna (SA)	\$152
Charters Towers (QLD)	\$152
Cooma (NSW)	\$152
Dubbo (NSW)	\$152
Echuca (VIC)	\$152
Geelong (VIC)	\$152
Goulburn (NSW)	\$152
Griffith (NSW)	\$152
Gunnedah (NSW)	\$152
Hamilton (VIC)	\$152
Innisfail (QLD)	\$152

Tier 2 Country Centres	
Kadina (SA)	\$152
Kingaroy (QLD)	\$152
Lismore (NSW)	\$152
Mildura (VIC)	\$152
Naracoorte (SA)	\$152
Nowra (NSW)	\$152
Port Augusta (SA)	\$152
Portland (VIC)	\$152
Renmark (SA)	\$152
Rockhampton (QLD)	\$152
Sale (VIC)	\$152
Seymour (VIC)	\$152
Tamworth (NSW)	\$152
Tumut (NSW)	\$152
Warrnambool (VIC)	\$152
Wodonga (VIC)	\$152
Other Country Centres not listed	\$134

Responsible Officer	Chief Financial Officer			
Contact Officer	Director Group Financial Control			
Supporting Information				
Legislative Compliance	Nil			
Parent Document (Policy)	Business Expense Policy			
Supporting Documents	Transaction Declaration Form Escalation Process – potential non-compliant expenditure of UNSW funds (refer to Business Expense Procedure, Appendix 1)			
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, v2.2			
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				
Version	Approved by	Approval date	Effective date	Sections modified
1.0	President and Vice-Chancellor	30 November 2017	30 November 2017	This is a new Procedure
1.1	Director of Governance	13 February 2018	13 February 2018	Aligned content with Travel procedure in section 1.8; 1.9; clarified the meaning of Section 2.3

2.0	Vice President Finance & Operations	22 October 2018	14 November 2018	Full review
2.1	Vice President Finance & Operations	28 November 2018	3 December 2018	Minor amendments to address issues raised during the Travel Program Pilot Phase
2.2	Director of Governance	13 January 2019	13 January 2019	Administrative update to include a website address within the Insurance subsection of Section 6
2.3	President and Vice-Chancellor	12 August 2019	12 August 2019	Amended to include the Escalation Process (Appendix 1)