

Personal and Private Expenditure Policy

Section 1 - Overview

(1) Items that fall under the category of official expenditure are in most cases obvious. They are those expenses that clearly relate to the carriage of official duties and responsibilities. This would include payments relating to entitlements and conditions of employment such as official travel expenses payable to a staff member.

(2) However the issue of what "should not" be charged to the accounts of the University is subject to judgment in terms of the relationship, either direct or implied, of that expenditure to the carriage of official duties and responsibilities. Examples of expenditure in this grey area, which requires particular discretion should be referred to Finance Business Solutions for authorisation and, includes expenditure on entertainment, purchases such as flowers for special occasions, and any expenditure that on face value could be argued to be private in nature (such as outlays for non-official goods and services).

(3) All financial delegates need to err towards caution in considering these types of expenditures. All authorisations of expenditure need to be "publicly defensible". For contentious items, or if any doubt exists, the Associate Director, Financial Control should be consulted.

(4) Financial delegates authorising expenditure must ensure that account codes properly portray the nature of the expenditure and the program against which the expenditure has been charged.

(5) Under no circumstances, should a financial delegate approve a personal reimbursement claim for themselves. All reimbursements must be approved by the University officer's immediate superior, or a higher position if necessary and in accordance with relevant University policies and procedures.

Section 2 - Non-official or Private Expenses

(6) Non-official or private expenses should not be provided unless a reasonable nexus can be established between the expenditure and the carriage of official duties and responsibilities. Examples of expenses that are generally regarded as non-official include:

- a. non-official entertainment and travel costs (eg excessive or lavish entertainment expenditure and, whilst travelling, personal video hire fees, mini-bar alcohol consumption, personal grooming, recreation activities etc);
- b. tips or gratuities (except when the University officer is travelling on official business in a country in which it is customary);
- c. dinners/functions at a University officer's private residence (unless specifically authorised by the Vice-Chancellor and President before the event);
- d. casual drinks (off campus);
- e. parking for non-business related trips;
- f. valet parking (unless there are no other alternatives);
- g. parking and traffic fines;
- h. gifts of an essentially private nature (eg. birthday or wedding gifts for staff members);
- i. farewell functions for a staff member resigning or departing QUT (eg. cards, cakes, flowers, lunches etc); and

j. flowers (eg. departing staff member, death of a relative, staff sickness etc).

(7) It is acknowledged that there will be circumstances in which a proportion of expenditure is non-official or private (eg hotel accounts containing private phone call charges). The private component of these charges should be settled privately and not charged to the University by credit card or account.

(8) For staff provided with a work mobile phone and/or tablet as part of their employment, incidental personal calls and data usage is acceptable and there is no need to reimburse the University. If the personal use of the mobile phone/ tablet exceeds incidental use, staff will be required to reimburse the University in relation to those calls or charges that are for personal use.

Nature of Expenses Unclear

(9) In circumstances where the nature of the expenditure is unclear, the expenditure will be deemed private and payable by the individual's personal funds in the first instance. A subsequent reimbursement claim with appropriate rationale may be submitted to Finance Business Solutions for payment though in some circumstances these claims may be rejected if they do not meet the business related criteria or are deemed not appropriate use of public monies.

Status and Details

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Effective Date	28th August 2013
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Approval Authority	Vice-President (Finance) and Chief Financial Officer
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Policy Owner	Tivolee Spragg Associate Director, Finance Services
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