



## **Financial and Administrative Checklist For Heads, Deputies and Administrative Staff**

For everything you've ever wanted to know about financial and administrative matters, go to the [Financial Services Website](#).

Or just call one of the following people –

<b><i>If your query is about</i></b>	<b><i>The person to speak to is</i></b>	<b><i>Their phone number is</i></b>
Budget Advice	Nadyne Russell	2727
Financial Reporting	Tricia Minck	1867
Research Grants	Jane Botica Jones	1867
Payroll	Stephen Mace	3053
Payments, Invoices and UTAS Business Cards	Jo Rohwedder	3342
Tax Matters	Carol Connors	3655
Insurance	Anthony Manshanden	3667
Financial Systems FMIS	Financial Systems Service Desk	7512

If you are still stuck or have general queries or if you're not sure who to call, then contact either Garry Hennessy (x2036) or John Clements (x3925)

### ***Talk to us in person - Finance Update Sessions***

Financial Services provide regular update sessions on each campus approximately three times per year. Generally the main audience is administrative staff but all staff are welcome. If you'd like to see some of the topics covered in previous sessions, go to [Update Sessions Archive](#).

### ***Paying People – Payroll Services***

For information relating to payroll, go to the [Payroll Services website](#). This contains information on a range of salary-related matters such as full-time, part-time and casual appointments, timing of salary payments and taxation.

#### ***Full Time and Fractional Payroll***

Prior to new employees being enabled for processing, Payroll Services require a completed Commence of Duty form, Tax File Declaration and EFT Authority (banking).

#### ***Casual Payroll***

Authorities for Casual Employment need to be in place prior to claims being sent through to Payroll Services for processing. Casual pay claims need to be at the Pay Office by the dates specified in the calendar below. Your Budget Centre may have an earlier cut-off for employees to have the claims to them for prior approval.

#### ***Some other useful payroll-related links and information:***

[Payroll timetable](#)

To calculate the estimated costs of staffing positions, use the spreadsheet available at [Payroll Salary Costings](#).

The level of salary on-costs currently incurred on staffing appointments can be found at [Payroll oncosts](#). (Note: The salary costing sheet automatically includes the level of on-costs).

Centrally Funded Leave – the costs associated with staff taking certain agreed types of leave (parental leave [maternity and paternity], long service leave and excess sick leave) are charged centrally. No action is required by the Budget Centre other than the processing of the required leave forms to Human Resources. Details are available at [Payroll central leave](#).

## Paying Bills

The basics you need to know are -

***If the \$\$ cost of item is***

***Then the payment options (in preference order) are***

Up to \$200	UTAS Business Card or Petty Cash
\$200 to \$5,000	UTAS Business Card or Purchase Order
Over \$5,000	Purchase Order
Over \$100,000	Tender required & Purchase Order

For more detail, go to -

[Financial Services Expenditure website](#).

### ***What type of expenditure should I look out for?***

<b><i>For spending relating to</i></b>	<b><i>Some of the common pitfalls include</i></b>	<b><i>For more information you can go to</i></b>
Travel	Completing pre approval forms, filling in travel diaries, exceeding \$ limits, business vs private travel	<a href="http://www.utas.edu.au/docs/fin_services/travel/index.html">http://www.utas.edu.au/docs/fin_services/travel/index.html</a>
Miscellaneous Expenditure Policy	See pages 6 and 7 for examples	<a href="http://www.utas.edu.au/docs/fin_services/policies/policy_10-11.html">http://www.utas.edu.au/docs/fin_services/policies/policy_10-11.html</a> <a href="http://www.utas.edu.au/docs/fin_services/policies/policy_10-11A.html">http://www.utas.edu.au/docs/fin_services/policies/policy_10-11A.html</a>
Uniforms & Clothing	They can incur FBT	<a href="http://www.utas.edu.au/docs/fin_services/policies/policy_21-6.html">http://www.utas.edu.au/docs/fin_services/policies/policy_21-6.html</a>
Hospitality	See pages 8 and 9 for examples	<a href="http://www.utas.edu.au/docs/fin_services/policies/policy_10-10.html">http://www.utas.edu.au/docs/fin_services/policies/policy_10-10.html</a> <a href="http://www.utas.edu.au/docs/fin_services/policies/policy_10-10A.html">http://www.utas.edu.au/docs/fin_services/policies/policy_10-10A.html</a>
Independent contractors	Are they really contractors or employees?	<a href="http://www.admin.utas.edu.au/hr/policies/contractors.pdf">http://www.admin.utas.edu.au/hr/policies/contractors.pdf</a>

Want to know more? Then try the following sites -

Financial Services: [Financial Services policies](#)

Human Resources: [Human Resources policies](#)

## **The people that process the bills**

For any queries relating to Accounts Payable please contact Financial Operations on ext. 3119

### **Paying by Plastic – the BCMS (Business Card Management System)**

This is the University's preferred payment method. Here's a link to the [BCMS website](#). UTAS Business Cards can be issued to University employees who are responsible for purchasing goods or services or who are required to travel for University business purposes. Remember that they can be very useful tools when used properly so if you need advice on Business Cards, please contact David Marshall in Financial Services on ext. 3116.

## **When you've got to go – Travel**

Your first port of call should be the [Financial Services travel website](#) and the [Travel Policy](#).

### **Here are some of the things you need to know -**

#### **Carriers and Travel Managers**

- Our preferred airline is Qantas
- UTAS has appointed two travel managers STA Travel and RACT Travelworld – all travel must be booked through one of these travel managers.
- Internet fares can be utilised, where cheaper, and for short distance domestic travel only. Internet fares are generally restrictive, non-refundable and have limited flight times but this may suit Budget Centres in some circumstances. Despite this UTAS would prefer it if all your travel is booked (for a small fee) through one of the travel managers because issues do arise.

#### **Authorisation for Travel**

Prior to undertaking travel, an appropriate person needs to authorise the travel in writing. Travel Approval forms are available for domestic travel (completion of the form is voluntary) and international travel (completion of the form is compulsory) on the UTAS Travel website.

Delegations of Authority for travel are:

<b>Signing Authority</b>	<b>Delegation</b>
Head of School or Section	Travel within Australia for staff below Head of School or Section
Dean or Head of Division	Travel for Heads of School or Section and overseas travel for staff below Head of School or Section
Deputy Vice-Chancellor	Travel for Deans
Vice-Chancellor	Travel for members of the Senior Management Team

#### **Incidental Private Travel**

Guidelines for incidental private travel can be found in the [Combined Business and Private Travel Policy](#).

### **Travel Diaries**

It is a requirement of Fringe Benefits Tax (FBT) legislation that a travel diary be completed by travellers for any travel in excess of five nights. Original travel diaries are to be maintained by the Budget Centre for a period of five years. A copy of completed travel diaries should be attached to all relevant claims. Here is a link to a [travel diary template](#).

### **Airline Lounge Memberships**

The Qantas Club and Virgin Blue Corporate Schemes are available to UTAS staff at discounted rates. Payment of fees by UTAS may only be made with the written prior approval of any member of the Senior Management Team or Heads of Institutes. (Refer to the Travel Policy for relevant details) A membership for the Senior Management Team, Heads of Institutes or staff at equivalent level is automatically approved and

payment may be made without further written approval.

### **Travel Reimbursement**

Where possible, the preference is for the University Business Card to be used for travel expenditure. Where this is not possible, you may be able to claim for reimbursement of receipted expenditure - please refer to the [Reimbursement Schedule](#) attached to the current Academic and General Staff Enterprise Bargaining Agreements for guidance.

### **Travel Insurance**

University staff and students are covered by the University's travel insurance for a maximum period of 180 days, while on authorised travel or incidental private travel. Separate insurance cover will be required for travel greater than 180 days. Detailed information is available from the [Travel Insurance website](#).

## **Contractors**

University Budget Centres regularly engage the services of individuals and business entities to perform a wide range of duties. Sometimes it's difficult to determine whether the nature of the engagement will mean that they really are an independent contractor or whether they would be classed as an employee. The distinction is important, as there are a number of liabilities and obligations under State and Federal legislation that must be addressed. Please refer to the policy for detailed information – this can be found at <http://www.admin.utas.edu.au/hr/policies/contractors.pdf>

## **Sending Invoices – The Revenue Section (Debtors / Accounts Receivable)**

The Revenue Section is responsible for issuing, monitoring and follow up of University debtors. Invoices will only be raised for debts greater than \$20. Detailed information and forms are available from the [Revenue website](#).

## **Insurance**

The University has various insurance arrangements in place. For more detailed information on the various types of insurance (motor vehicle, ISR property, travel, student, marine transit, marine hull, public and products liability, and professional indemnity), please refer to the [Insurance website](#).

## **Financial information for research grant applications**

Quite often we receive queries from researchers looking for information to assist them in the completion of research grant applications. The following websites maybe useful for estimating travel costs associated with research grants:

Food and Accommodation for travel within Australia and Food for overseas travel (per diem rates):

[Per Diem Rates for Travel Advances](#)

Accommodation rates with Australia and overseas:

[Global Destination Management](#)

## **Vehicle Fleet**

The University operates a pool of vehicles on both the Hobart and Launceston campuses. For vehicle bookings on the Hobart campus please ext. 2692 and on the Launceston campus please contact ext. 3796. Please contact [ccc.support@utas.edu.au](mailto:ccc.support@utas.edu.au) for vehicle bookings at Cradle Coast Campus.

Note that insurance claims incur \$1,000 excess which is charged back to the relevant budget centre.

For further information please go to [Vehicle Fleet](#).

## Taxation

General information relating to taxation is available from the [UTAS Taxation website](#).

The two most common tax queries relate to FBT and GST – some information on these is provided below.

### FBT (Fringe Benefits Tax)

FBT is paid by UTAS on benefits that are provided to employees (and authorised associates).

Employees can be present, future or former.

FBT equals approximately 100% of the cost of providing the benefit.

What is included as a fringe benefit? Some examples include -

- Entertainment
- Expense Benefits, eg HECS payments, private travel not incidental to business travel, and spouse travel
- Travel costs where a travel diary is not provided
- Relocation of employees
- Living away from home allowances
- Uniforms
- Motor vehicle benefits

There are certain benefits that may be provided which are exempt from Fringe Benefits. For more information, go to the [UTAS FBT website](#).

### GST (Goods and Services Tax)

Please note the following key points in relation to GST:

- ABN – With certain exemptions the University will only engage suppliers who have an ABN.
- Tax Invoices – For all taxable supplies, care should be taken to obtain a 'valid' tax invoice (particular for taxable supplies greater than \$82.50). Where a tax invoice has not been obtained, the University is not able to obtain a GST refund and the additional cost of the GST is charged to the Budget Centre.
- Donations – where there is not any material benefit to the donor, the donation will be GST-free.
- Sponsorship – where advertising rights are provided (eg at a conference or in a booklet, at a dinner) in exchange for the 'donation', a material benefit has been provided to the donor, the gift will not be considered a donation, and it will be taxed on receipt or invoice.
- Export of research or consultancy services – This is a difficult area of GST and not all supplies to overseas clients will be GST-free, please contact Business Services staff prior to setting contract or agreement prices.
- Contracts / Agreements – When providing quotes for goods or services, ensure that price includes GST where applicable.

For additional information go to the [UTAS GST website](#).

**Miscellaneous Expenditure Policy - Examples**

Type	Examples	Reasonable Expenditure	Approval	Likely FBT Status		
				Employees	Partner / Spouses	Visitors / Students
<b>Catering supplies</b>	Tea, coffee, sugar & milk	Standard supplies only	In Accordance with Delegations of Authority	No	No	No
<b>Newspapers &amp; Journals</b>	Relevant newspapers, journals, magazines	Relevant articles determined by the approver. Subscriptions are to be in the name of the University.	In Accordance with Delegations of Authority	No	No	No
<b>Memberships of Travel Clubs</b>	Hotel club memberships, gourmet clubs	Private in nature and to be paid by the employee.	-	-	-	-
<b>Graduations</b>	Gown Hire	Where staff are expected to attend for work purposes. Hire costs only.	Head of Budget Centre	No	No	No
<b>Clothing Hire for University or External Functions</b>	Dinner Suits for formal dinners	Private in nature and to be paid by the employee.	-	-	-	-
<b>Passports / Visas</b>	Required overseas travel for work purposes.	Passport, Visa fees & Photos.	Head of Budget Centre	No	No	No
<b>Medical Costs</b>	Medical costs directly related to University overseas travel or business.	Medical expenses not reimbursed by Medicare/Private Health	Head of Budget Centre	No	No	No
<b>Laundry, Dry Cleaning Costs</b>	Required while travelling for work purposes.	Reasonable amounts based period of travel and/or on the circumstances determined by the approver.	In Accordance with Delegations of Authority	No	Yes	No
<b>Small Gifts, Floral tributes and other tokens of appreciation</b>	Visitors	Reasonable amounts based on the circumstances determined by the approver.	Head of Budget Centre	No	No	No
	Staff	Gifts up to \$100 to recognise significant event.	Head of Budget Centre	No	No	No

**Miscellaneous Expenditure Policy – Examples (continued)**

Type	Examples	Reasonable Expenditure	Approval	Likely FBT Status		
				Employees	Partner / Spouses	Visitors / Students
<b>Flu Injections</b>	Medical expenses not reimbursed by Medicare/Private Health	Reasonable amounts based on the circumstances determined by the approver.	Head of Budget Centre	No	No	No
<b>Parking &amp; Speeding Fines</b>	Private in nature and to be paid by the employee.	-	-	-	-	-
<b>Personal Professional Memberships</b>	Private in nature and to be paid by the employee.	-	-	-	-	-
<b>Pet Care</b>	Private in nature and to be paid by the employee.	-	-	-	-	-
<b>Childcare</b>	Refer to: <a href="#">Carer's Policy</a>	-	-	-	-	-
<b>Fuel Costs for University use of private motor vehicle</b>	May be claimed on a per KM basis. Refer to <a href="http://www.admin.utas.edu.au/hr/salaries/allce_schedule.pdf">http://www.admin.utas.edu.au/hr/salaries/allce_schedule.pdf</a> . Actual fuel costs can not be reimbursed.	-	-	-	-	-
<b>Personal Care items</b>	Private in nature and to be paid by the employee.	-	-	-	-	-
<b>Luggage</b>	Private in nature and to be paid by the employee.	-	-	-	-	-
<b>Uniforms &amp; Clothing</b>	Refer to <a href="#">Policy 21-6 Uniform/Clothing Policy</a>	-	-	-	-	-

**Hospitality Expenditure Policy - Examples**

Type	Examples	Reasonable Expenditure	Approval	Likely FBT Status		
				Employees	Partner / Spouses	Visitors / Students
<b>Meal Entertainment (excluding Travel)</b>	Meals with visitors, Government and Business representatives, students or other parties where such activities will advance the interests of the University.	At the discretion of the approver with suggested ranges inc. drinks of;  Breakfast - up to \$20 per person Lunch - up to \$40 per person Dinner - up to \$75 per person plus applicable FBT	Head of Budget Centre	Yes	Yes	No
<b>Tips or Gratuities</b>		Not to be provided in Australia. Can be provided overseas where culturally appropriate, to the level accepted in that country.				
<b>Visual Entertainment</b>	Theatre, Cinema, Sporting, Concerts tickets	Reasonable amounts (plus any applicable FBT) based on the circumstances determined by the approver	Senior Manager	Yes	Yes	No
	Theatre, Arts & Concerts tickets where a direct relationship with the Budget Centre exists. Eg. Conservatorium and concert tickets	Reasonable amounts (plus any applicable FBT) based on the circumstances determined by the approver	Head of Budget Centre	Yes	Yes	No
<b>Entertainment at private residence</b>	Entertainment meals at employees private residence.	As for Meal Entertainment	Senior Manager	Yes	Yes	No
<b>University Functions</b>	University fundraising and public relations events such as: University Foundation Dinner Menzies Fundraising Dinner	Reasonable amounts (plus any applicable FBT) based on the circumstances determined by the approver	Senior Manager	Yes	Yes	No
<b>Functions - Run by external organisations</b>	Public relations events with demonstrated benefit to the University such as: Industry Awards Dinner Charity Balls Related Fundraising dinners	Reasonable amounts (plus any applicable FBT) based on the circumstances determined by the approver	Senior Manager	Yes	Yes	No

**Hospitality Expenditure Policy – Examples (continued)**

Type	Examples	Reasonable Expenditure	Approval	Likely FBT Status		
				Employees	Partner / Spouses	Visitors / Students
<b>University Meetings</b>	Presentations Professional Development Committees/Review Panels/Working Parties					
	Working Lunch / Morning & Afternoon tea / Finger Food (excluding alcohol)	At the discretion of the approver with suggested up to inc. drinks of \$20 per head	As per financial delegations	No	No	No
	Alcoholic drinks (including accompanying food)	Reasonable amounts (plus any applicable FBT) based on the circumstances determined by the approver	Head of Budget Centre	Yes	Yes	No
<b>University Celebrations</b>	Staff recognition and achievement Personal Achievement Team Building					
	Morning /Afternoon tea / Finger Food	Reasonable amounts based on the work circumstances determined by the approver	Head of Budget Centre	No	No	No
	Alcoholic drinks (including accompanying food)	Reasonable amounts (plus any applicable FBT) based on the circumstances determined by the approver	Head of Budget Centre	Yes	Yes	No
<b>Christmas Functions</b>	Internal or External Function	To a maximum of \$50 per employee plus applicable FBT	Head of Budget Centre	Yes	Yes	No
<b>Retreats</b>	Strategic planning sessions held off campus involving an overnight stay.	At the discretion of the approver with suggested amount inc. accom & drinks of \$150 to \$200 per person per day. Plus any applicable FBT.	Senior Manager	No	Yes	No