

Test Comapny – Business Expenses Policy

1. Purpose & Scope

This policy applies to **all employees** of **[Company Name]** (“the Company”). It explains:

- when and how employees may incur business-related expenses;
- the limits that apply to those expenses; and
- the procedure for reimbursement (or, where the Company pays directly, the rules that still apply).

Nothing in this policy forms part of any employment contract or creates contractual rights. Any benefits described are discretionary unless expressly set out in an employee’s written employment agreement.

2. General Principles

1. **Be honest and prudent.** Spend Company money as carefully as you would your own.
 2. **Business purpose only.** Expenses must be *necessary* for you to perform your role.
 3. **Seek approval first.** Obtain written approval **before** spending, *unless* an exception in section 3 applies or you have a written waiver (e.g. “no approval needed for amounts ≤ A\$100”).
 4. **Minimise cost.** Choose economical options that still allow you to do your job effectively.
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3. When Prior Authority Is *Not* Required

You may incur the following amounts without individual pre-approval. Stay within the daily caps—any spend above the limit may not be reimbursed.

Category	Daily cap (AUD, GST-incl.)
Dining / meals	\$71
Transport (fares, tolls, parking, fuel)	\$212
Entertainment (client or team)	\$83

Category	Daily cap (AUD, GST-incl.)
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Shopping (business supplies only)	\$212
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Miscellaneous	\$56
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If you need to exceed a cap, obtain written approval from your manager in advance.

4. Allowable Expenses (examples, not exhaustive)

- Commercial accommodation for business travel
- Airfares, rail fares, taxis, rideshare, mileage at ATO rate
- Client-facing or team-building meals/entertainment
- Office or project supplies and stationery
- Work-related training, conferences, or professional memberships (with prior approval)

5. Non-Reimbursable Expenses

- Personal purchases or leisure travel
- Normal commuting to and from your usual workplace
- Traffic or parking fines, infringements, penalties
- Non-business subscriptions, courses, or streaming services
- Hotel mini-bar, in-room movies, spa or gym fees
- Lost or stolen personal items
- Expenses for spouses, partners, family, or friends
- Upgrades (e.g. business-class flights, premium hotel rooms) beyond policy class of travel

6. Reimbursement Procedure

1. **Collect a tax receipt.** If no physical receipt is issued, capture a screenshot or digital copy showing GST.
2. **Submit promptly.** Lodge your expense claim **within 30 calendar days** of the spend. Claims outside this window may be declined.

3. **Use the correct channel.** Submit via **[name of expense system / form / email]** and attach receipts.
 4. **Manager sign-off.** Your manager (or budget owner) must approve the claim before Finance reimburses you.
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7. Company-Paid Expenditure

Where the Company pays directly (e.g., corporate credit card, pre-booked travel, company-billed mobile), this policy still applies:

- **Corporate card / phone** must not be used for personal purchases.
 - You must review and code each transaction in **[expense system]** by the statement due date.
 - Any personal or non-approved charges will be deducted from payroll or repaid by you.
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8. Breaches & Consequences

Failing to follow this policy may result in:

- repayment of unauthorised amounts;
 - withdrawal of corporate card privileges;
 - disciplinary action up to and including termination; and/or
 - referral to law-enforcement if fraud is suspected.
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9. Related Policies & Documents

- Code of Conduct
 - Travel & Accommodation Guidelines
 - Delegations of Authority
 - [Any other relevant policies]
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10. Review

Finance & HR will review this policy at least every 24 months, or sooner if business needs or legislation change. Employees will be notified of any updates.

Approved by: _____ *Date:* _____