

Title Operating Allowance Guidelines

Version 1.0

Effective date 23/09/19

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Approved by Chief Executive Officer

Administered by Research Capability Manager

1. Purpose

This document identifies the process for project expenditure to be claimed from the operating allowance by the student through direct reimbursement, the university or the sponsor.

2. Background

A recipient of a WaterRA Postgraduate scholarship is granted funding for an operating allowance. Part of the funding amount, \$5,000, is allocated for conference support (see conference support guidelines) and the remaining funds are to support project expenditure.

3. Guidelines

Raise and issue a minimum of one invoice per year to WaterRA before 01 May for the expenditure in the current financial year. Expenditure must be claimed in the same financial year as it is incurred by 01 May of that year or forfeit expenditure for that period. Supervisors must approve all expenditure. Only expenditure directly related to the student project will be eligible for reimbursement.

4. Direct Student reimbursement

If a student has paid for a project expense directly, they are to complete a WaterRA Reimbursement form and email the Research Capability Manager with a copy of the tax invoice for the expense.

5. Sponsor Organisation or University

Copies of tax receipts for all expenditure must accompany the reimbursement tax invoice. The expenditure can either be itemised on the tax invoice or on an accompanying excel spreadsheet. Invoice ex GST for all items and apply the GST component to the total invoice. Overseas expenditure does not incur GST and must be identified separately on the spreadsheet and invoice.

6. Examples of Eligible expenditure

- Accommodation (on field site or to attend conference)
- Amenity fees
- Analytical services
- Business cards – must include WaterRA logo
- Chemicals
- Conference poster costs
- Conference/workshop registration
- Equipment – purchase and maintenance
- Freight
- Interstate taxi fares (unless otherwise advised)
- Project consumables
- Purchase of books
- Reimbursement of car costs and expenses if a requirement specific to the project. This item must have supervisor approval prior to use.
- Subscriptions to organisations, providing the relevant material is specific to the student project (including IWA, RACI and AWA)

- Software (specific to the project)
- Travel (flights, bus, train)
- Travel Insurance
- Thesis production costs (although check with your university as they have funds for Thesis costs)

7. Examples of Ineligible expenditure

- Computers
- University fees
- Administration costs
- Overhead charges

If you are unsure if an item or service is covered under the operating allowance budget, e-mail the WaterRA Research Capability Manager providing details of item/service, cost and details as to how this item/service is required for your project.

An example spreadsheet and sample invoice are provided as **Attachment A**.

Approved



Karen Rouse

Chief Executive Officer

Date

23/9/19

Attachment A

Contact your finance officer and arrange the following:

- Copies of all tax invoices for expenses incurred in current financial year (to be emailed to WaterRA in one PDF document)
- Separate the GST free invoices and enter into spreadsheet as detailed below
- Type all the GST inclusive invoices and enter in a spreadsheet as detailed below
- Ensure each invoice is numbered to the corresponding item line
- Sponsor or University to arrange an invoice and email with spreadsheet and copies of expenditure tax invoices to finance@waterra.com.au

The excel spreadsheet should look like this:

Overseas expenses with no GST applied

Item No	Date	Invoice no.	Supplier	Amount
1	16/05/20	D76345	Sofitel Hotel	\$500
2	17/05/20	G3456	Taxi	\$50
			Total	\$550

Expenses which incurred GST

Item No	Date	Invoice no	Supplier	Amount ex GST	GST amount	Amount incl GST
3	12/01/20	GH345	AWA	100	10	110
4	18/03/20	67290	Sigma Aldrich	200	20	220
5	19/03/20	45566	Taxi	50	5	55
			Total	350	35	385

The invoice from University/Sponsor should read:

Student name Expenditure for financial year XXXX

Overseas Expenditure as per spreadsheet	\$550		
National Expenditure as per spreadsheet	\$350	\$35 (GST)	\$935 Total

If you have any queries, please do not hesitate to contact the Research Capability Manager.