Schedule 3 – Reimbursable Costs

* 1. Definitions

1. In this Schedule:
2. **Casual Staff** means an employee engaged as such who is paid a casual loading for each hour worked in lieu of entitlements including annual leave, personal leave, notice of termination and redundancy benefits;
3. **Contract Staff** means a person engaged under a contract for services rather than a contract of service or employment contract;
4. **Fixed-Term Staff** means an employee engaged for a specific period or task in accordance with an approved employment contract between the Contractor and the employee, who is entitled to a fixed payment for a standard number of hours;
5. **Full-Time Staff** means an employee who is engaged to work an average of 40 ordinary hours per week or any other amount specified by a contract of employment or agreement for a full-time employee;
6. **Non-Wages Personnel** means any Full-Time Staff, Part-Time Staff, Casual Staff, Contract Staff or Fixed-Term Staff, or any other person employed or engaged by the Contractor to perform an element of the Contractor's Activities, other than Wages Personnel;
7. **Part-Time Staff** means an employee who is engaged to work fewer than Full-Time Staff ordinary hours;
8. **Reimbursable Costs** has the meaning given in section 2.
9. **Reimbursable Cost Multiplier** or **RCM** has the meaning given in Table 3 of this Schedule;
10. **Total Fixed Remuneration** or **TFR** means the full-time equivalent salary or contract amount payable to each Non-Wages Personnel by their employer which for:
    * + 1. Full-Time Staff and Part-Time Staff, is exclusive of any employment on cost, superannuation, allowance or accrual;
        2. Casual Staff, is exclusive of any employment on cost, superannuation, allowance or accrual other than the applicable casual loading for annual leave, personal leave, notice of termination and redundancy benefits;
        3. Contract Staff, is the cost or rate as set out in the applicable contract for services and exclusive of any other on cost, superannuation, allowance or accrual; and
        4. Fixed-Term Staff, is exclusive of any employment on cost, allowance or accrual,
11. on the basis stated in the applicable letter of engagement; and
12. **Wages Personnel** means any person employed by the Contractor to perform an element of the Contractor's Activities and governed by a relevant industrial instrument or agreement and not employed or engaged under a contract for services, contract of service or employment contract.
    1. General
       * 1. Subject to specific exclusions contained in this Deed including those exclusions identified in section 3 of this Schedule, Reimbursable Costs are those costs and expenses which are:
            1. directly, reasonably and actually incurred by the Contractor in performing the Contractor's Activities (excluding any corporate overhead component not specific to the Contractor's Activities and any profit or mark up of any kind) in accordance with this Deed;
            2. identified as Reimbursable Costs in section 3 of this Schedule, or which this Deed otherwise expressly provides will be Reimbursable Costs; and
            3. incurred prior to the date being one month after the Date of Practical Completion.
         2. It is a fundamental underlying principle of this Deed that:
            1. except for the Corporate Overhead and Profit, the Contractor will not derive any mark up, overhead, profit or unreasonable advantage from the utilisation of its people, plant, equipment or resources for the performance of the Contractor's Activities; and
            2. the Contractor can only recover a maximum of 100% of any bona fide specific cost or expense directly, reasonably and actually incurred by it in performing the Contractor's Activities.
         3. The Contractor acknowledges and accepts that items excluded from the TOC in Table 1 below have not been incorporated into the TOC (and will not be incorporated into the TOC in the event of any adjustment to the TOC for the purpose of any Adjustment Event).
    2. Reimbursable Costs
13. Table 1 of this Schedule identifies Reimbursable Costs, including certain exclusions.

**Table 1** **– Reimbursable Costs**

| **Item** | **Cost** | **Description** | **Reimbursable Cost** | **Included in the TOC** |
| --- | --- | --- | --- | --- |
| **Labour-related costs** | | | | |
|  | Non-Wages Personnel | The Contractor's costs and expenses in respect of Non-Wages Personnel.  Reimbursable costs for Non-Wages Personnel will be calculated as follows:   1. Reimbursable Costs for Non-Wages Personnel = ∑ (Chargeable Rate x Applicable RCM x Actual Hours),   where:   * 1. **Chargeable Rate** is the Chargeable Rate for each Non-Wages Personnel engaged by the Contractor to perform the Contractor's Activities, determined based on:      1. the rates set out in Attachment 1 to this Schedule for the relevant Non-Wages Personnel; or      2. where there is no rate set out in Attachment 1 to this Schedule for the relevant Non-Wages Personnel, the applicable Non-Wages Personnel category set out in Table 2 of this Schedule for the relevant Non-Wages Personnel category;   2. **Applicable RCM** is the multiplier specified in Table 3 of this Schedule for the relevant Non-Wages Personnel category; and   3. **Actual Hours** is, for all Non-Wages Personnel categories, the actual number of hours that each Non-Wages Personnel under the Non-Wages Personnel category spent performing the Contractor's Activities to a maximum of:      1. 40 hours per week and 2,080 hours per annum; and      2. for overtime is the number of actual overtime hours spent performing the Contractor's Activities as pre-approved by the Principal Representative. For the purposes of this Item 1 of this Schedule, a reference to a 'week' is a period of seven consecutive days.   **Table 2 – Chargeable Rates**   |  |  | | --- | --- | | **Non-Wages Personnel category** | **Chargeable Rate for Non-Wages Personnel** | | Full-Time Staff | The actual Total Fixed Remuneration (**TFR**) for each person in the Full-Time Staff category divided by 2,080 hours per annum. | | Part-Time Staff | The actual TFR for each person in the Part-Time Staff category divided by 2,080 hours per annum, or the equivalent annualised amount where the actual TFR is not, or will not be, an annual amount. | | Casual Staff | The actual TFR for each person in the Casual Staff category divided by 2,080 hours per annum, or the equivalent annualised amount where the actual TFR is not, or will not be, an annual amount. | | Contract Staff | The actual TFR for each person in the Contract Staff category divided by 2,080 hours per annum, or the equivalent annualised amount where the actual TFR is not, or will not be, an annual amount. | | Fixed-Term Staff | The actual TFR for each person in the Fixed-Term Staff category divided by 2,080 hours per annum, or the equivalent annualised amount where the actual TFR is not, or will not be, an annual amount. | | Overtime | Where overtime is approved by the Principal Representative in accordance section 5(a)(i) of this Schedule, the actual overtime cost payable to each Non-Wages Personnel converted to an equivalent $/hour rate, or another basis as approved by the Principal Representative. |  1. The average annual increase to the total annual Reimbursable Costs of all Non-Wages Personnel (including superannuation and salary packaged benefits) must not exceed 2.5% of the total annual Reimbursable Costs of all Non-Wages Personnel (including superannuation and salary packaged benefits), unless approved by the Principal Representative on a value for money basis. Any such annual increases may only be effective from 1 July.   **Table 3 – Reimbursable Cost Multipliers (RCMs)**   |  |  | | --- | --- | | **Non-Wages Personnel category** | **Reimbursable Cost Multiplier** | | Full-Time Staff | [to be inserted] | | Part-Time Staff | [to be inserted] | | Casual Staff | [to be inserted] | | Contract Staff | [to be inserted] | | Fixed-Term Staff | [to be inserted] | | Overtime | [to be inserted] |  1. The RCMs specified in Table 3 of this Schedule are, unless otherwise determined by the Principal Representative, fixed for the duration of this Deed, and have been calculated on the basis of the following principles: 2. the employment-related on-costs incorporated into the RCMs have been calculated by reference to payment of the following expenses: 3. an annual leave accrual and capped at an entitlement of 20 days per annum; 4. a sick and personal leave accrual based on the Contractor’s long term (5 year) actual historical sick and personal leave liability, capped at 10 days per annum; 5. a public holidays accrual capped at the number of days gazetted as Victorian public holidays between Monday to Friday; 6. a long service leave accrual based on the Contractor’s long term (10 year) actual historical long service leave liability; 7. a workers compensation accrual based on the actual premium payable demonstrated by the latest premium notice. This accrual will not be reviewed during this Deed regardless of whether there are any actual changes to the premium; 8. a payroll tax accrual based on the effective payroll tax rate as prescribed in accordance with the *Payroll Tax Act 2007* (Vic); and 9. a superannuation accrual based on an employee's actual statutory entitlement; 10. the RCMs for Casual Staff are limited to the recovery of an accrual for: 11. superannuation; 12. workers compensation; and 13. payroll tax; 14. the RCMs for overtime are limited to the recovery of an accrual for: 15. workers compensation; and 16. payroll tax. | Yes | Yes |
|  |
|  | Wages Personnel | The Contractor's costs and expenses in respect of Wages Personnel.  Reimbursable Costs for Wages Personnel will be calculated in accordance with:   1. the relevant industrial instrument or agreement by which a Wages Personnel person is employed by the Contractor, as validated by a financial auditor appointed by the Principal; and 2. any relevant policies approved by the Principal Representative (including those referred to in section 5 of this Schedule),   as the case may be for the actual hours worked by each Wages Personnel performing the Contractor's Activities. | Yes | Yes |
|  | Contractor's Subcontractors and Contractor's Consultants | The costs of work performed by the Contractor's Subcontractors and Contractor's Consultants, and the provision of equipment and utilities in connection with the Contractor's Activities from sources other than the Contractor, incurred in accordance with the relevant Subcontract or agreement. | Yes | Yes |
|  | Specialist groups | Subject to Items 1 and 2 of this Schedule, the costs charged by any specialist group of the Contractor when their services are used by the Contractor for the purposes of the Contractor's Activities. | Yes | Yes |
|  | Safety | All personal protective or site safety equipment, occupational health and safety requirements and the cost or expense to provide and maintain a safe working environment and to take all practicable steps to ensure the safety of all persons performing or affected by any aspect of the Contractor's Activities. | Yes | Yes |
|  | Training and inductions | All Project-specific training costs and the cost of Site inductions (including occupational health and safety inductions) approved by the Principal Representative. | Yes | Yes |
|  | Fringe benefits | Any salary related fringe benefits (excluding any associated tax) included in the TFR.  All fringe benefits:   1. must be transparent and disclosed to the Principal Representative; and 2. must not be beyond industry reasonable benefit limits. | Yes | Yes |
|  | Contractor's tools | The cost of the Contractor's standard tools of trade, being the equipment commonly brought to, or reasonably required for, a project. | Yes | Yes |
|  | Senior Representatives Group, Project Control Group and Key People | The following costs or expenses:   1. any costs associated with the Contractor's representatives attending a Senior Representatives Group meeting; 2. Senior Representatives Group costs and expenses; or 3. where:    1. a Project Control Group representative of the Contractor;    2. a Senior Representatives Group representative of the Contractor; or    3. any Key People,   is to be removed or replaced, the costs of the replacement person (including any costs incurred in familiarising the new person with the Contractor's Activities, the Works and the Project) while the person to be replaced is still concurrently working on the Project. | No | No |
|  | Industrial agreements | Any costs incurred as a result of negotiation of industrial agreements or attendance at industrial agreement meetings. | No | No |
|  | Redundancy of Non-Wages Personnel and Wages Personnel | Any costs arising out of or in connection with redundancy of Non-Wages Personnel, or any redundancy payments to Wages Personnel above the rates prescribed by the applicable industrial agreement. | No | No |
|  | Severance payments | Any severance payments to Non-Wages Personnel or Wages Personnel in lieu of the notice period required under the relevant agreement. | No | No |
|  | Bonuses | Any and all costs or expenses (including legal costs and expenses) arising out of or in connection with bonuses payable to any Contractor's personnel, except to the extent approved under section 5(a)(ix) of this Schedule). | No | No |
|  | Excess employment payments | Any and all costs or expenses (including legal costs and expenses) arising out of or in connection with payments in excess of an employee’s contract of employment or statutory award or enterprise bargaining agreement. | No | No |
|  | Excess employment entitlements | Any and all costs or expenses (including legal costs and expenses) arising out of or in connection with employee’s employment entitlements increasing beyond accruals in an RCM, including provisions for increase in leave entitlements due to increases in salary or leave escalation. | No | No |
|  | Leave escalation | Any and all costs or expenses (including legal costs and expenses) arising out of or in connection with any leave escalation or additional net accrual for increasing an employee's employment entitlements beyond the accrual in the employment related on-costs. | No | No |
|  | Handling fees and mark up | Any costs or expenses arising out of or in connection with reimbursement for a handling fee or mark up on disbursements and sub-Consultants. | No | No |
|  | Living allowances | Living away from home allowances or any other living allowances, other than expressly approved by the Principal Representative. | No | No |
|  | Travel, relocation or accommodation | Any:   1. costs arising out of or in connection with specialised personnel travel, relocation or accommodation, except where approved by the Principal Representative; 2. travel or accommodation costs for short-term personnel for non-specialist work; or 3. travel or accommodation costs for short-term personnel for an appointment for a period longer than 6 months. | No | No |
|  | Mobilisation, demobilisation, recruitment and relocation of resources | Any and all costs or expenses (including legal costs and expenses) arising out of or in connection with mobilising, demobilising, recruitment and relocation of resources for the Contractor, unless approved by the Principal Representative. | No | No |
|  | Medical conditions and examinations | Any costs associated with pre-existing medical conditions and medical examinations for Contractor's employees nominated for the Project. | No | No |
| **Construction-related costs** | | | | |
|  | Site costs | The following costs:   1. costs of mobilising and de-mobilising the Project Control Group and the Contractor's project team to the Site; and 2. costs for the establishment, maintenance and operation of the Site, including:    1. transportation facilities;    2. connection and disconnection of temporary services;    3. utilities;    4. consumables;    5. the costs associated with negotiating, investigating, surveying and designing land acquisitions and arranging Site access, possession and laydown areas;    6. Site security, fencing, remedial fencing, access gates and hoardings;    7. protection of existing facilities;    8. traffic management;    9. compliance with quality assurance, OHS Legislation and OHS Regulations and Environmental Requirements;    10. compliance with any Native Title Claim, Heritage Claim or Artefact discovery; and    11. Project signboard,   incurred by the Contractor necessary to perform the Contractor's Activities. | Yes | Yes |
|  | Materials | The cost of:   1. materials purchased by the Contractor for the Contractor's Activities, including materials purchased for research and development directly related to the Contractor's Activities; and 2. the disposal of materials purchased by the Contractor for the Contractor's Activities and not required for the purposes of performing the Contractor's Activities.   The Contractor must, as soon as practicable, notify the Principal Representative of any surplus materials which were purchased for the purposes of performing the Contractor's Activities or for incorporation into the Works. These surplus materials must, at the Principal Representative's direction, be realised or sold at fair market value and the proceeds of the sale must be transferred, without deduction or set-off, to the Principal and credited against the AOC. | Yes | Yes |
|  | Constructional Plant | 1. The cost of Constructional Plant and Temporary Works, including:    1. cranage;    2. scaffolding and access;    3. Site vehicles;    4. concrete placing plant;    5. general small tools;    6. the supply, installation and miscellaneous (e.g. freight) costs of mechanical equipment; and    7. any additional equipment for testing,   on an audited actual cost basis, subject to there being no 'profit on profit' or 'fee on fee', provided or supplied by the Contractor to perform the Contractor's Activities, the basis and rates for which are as approved by the Principal Representative prior to their provision or use on the Site or the Contractor's Activities.   1. The hire rate to the Project for all Contractor-owned Constructional Plant will not exceed the lesser of the published internal rate currently being utilised by the Contractor and the best external hire rate for a similar piece of equipment for a similar period of hire. The Contractor must provide evidence of the published internal hire rate and the rate must be pre-approved by the Principal prior to the relevant item of Constructional Plant being used on the Site or in carrying out the Contractor's Activities. 2. Subject to section 4(a) of this Schedule, the actual cost of plant and equipment (including Constructional Plant and Temporary Works) hired from a third party in accordance with Subcontracts will be a Reimbursable Cost, subject to there being no 'profit on profit' or 'fee on fee'. 3. All equipment, small plant and hardware valued at over $1,000 must be maintained on the Contractor’s asset register. All equipment, small plant and hardware valued at over $1,000 procured by the Contractor for the performance of the Contractor's Activities will be procured on behalf of the Principal and title in all such equipment, small plant and hardware will vest in the Principal. 4. The Contractor must, as soon as practicable, notify the Principal Representative of any surplus Constructional Plant which was purchased for the purposes of performing the Contractor's Activities. The surplus Constructional Plant must, at the Principal Representative's direction, be realised or sold at fair market value and the proceeds of the sale must be transferred, without deduction or set-off, to the Principal and credited against the AOC. | Yes | Yes |
|  | Reinstatement | Without limiting clauses 39.2(b) and 39.2(c), amounts incurred in carrying out any replacement, making good or repair under clause 39.2(a) of the deed (including any amounts paid or payable by the Contractor to any Subcontractors). | No | No |
|  | Loss, destruction or damage to Constructional Plant | Any costs or losses incurred by the Contractor resulting from loss or damage to the Constructional Plant brought to the Site for use in connection with the Works or the Contractor's Activities. | No | No |
|  | Loss of or damage to plant, equipment or materials (for incorporation into the Works) whilst in transit to Australia | Any costs or losses incurred by the Contractor resulting from loss of or damage to any plant, equipment or material intended for incorporation in the Works or use in performing the Contractor's Activities during their transit to Australia (including by air, sea or otherwise) and during their unloading at the relevant port, airport or other point of entry into Australia. | No | No |
|  | Third party property damage | Any costs or losses incurred by the Contractor arising out of or in connection with any loss, destruction or damage to property (other than things which the Contractor is responsible for the care of under clause 39 and existing property of Principal). | No | No |
|  | Defect rectification | Any costs to rectify Defects following the Date of Practical Completion. | No | No |
| Any costs to rectify Defects prior to the Date of Practical Completion where the Principal has not given the Contractor notice of the Defect, whether pursuant to clause 28 or otherwise. | Yes | No |
| Any costs to rectify Defects prior to the Date of Practical Completion where the Principal has given the Contractor notice of the Defect, whether pursuant to clause 28 or otherwise. | No | No |
|  | Liquidated damages | Any liquidated damages payable by the Contractor to the Principal in accordance with clause [27.18] of this Deed. | No | No |
| **Corporate, Administrative and IT Costs** | | | | |
|  | Project office | Leasing, support and equipment (including communications and signage) costs of the Project office. | Yes | Yes |
|  | Related Body Corporate transaction | The cost of any transaction with a Related Body Corporate will only be a Reimbursable Cost if the transaction is:   1. based on the audited actual cost basis in accordance with this Deed; 2. treated as an external supply; 3. competitively market tested or validated by alternative appropriate methods which may include the Principal's estimator; and 4. approved by the Principal Representative. | Yes | Yes |
|  | Insurance | The cost of providing the insurances required to be provided by the Contractor under this Deed, excluding:   1. the cost of providing workers compensation insurance (which is included in the RCMs); and 2. the difference in condition, difference in cover or difference in limit premiums or costs between the insurance required by this Deed and insurance effected by the Contractor.   If any of the insurances referred to in this Deed are not specific to this Deed, the Principal Representative must determine the extent that the cost of that insurance should be apportioned for the purpose of being a Reimbursable Cost. | Yes | Yes |
| Any insurance excesses and deductibles payable by the Contractor under any insurances to the extent the relevant event or claim is not caused by or contributed to by the Contractor's Activities | Yes | Yes |
| Any insurance excesses and deductibles payable by the Contractor under any insurances to the extent the relevant event or claim is caused by or contributed to by the Contractor's Activities | No | No |
|  | Taxes, fees and charges | All taxes, duties, excises, levies, assessments and other charges of any kind levied by any relevant authority on, or in connection with, the Contractor's Activities, as approved by the Principal Representative. | Yes  (excluding any tax equalisation payment or the cost to prepare tax equalisation tax returns) | No |
|  | Security | The costs of providing Security required by this Deed. | Yes | Yes |
|  | Parent Company Guarantee | Any costs or expenses arising out of or in connection with providing and maintaining the Parent Company Guarantee. | No | No |
|  | Allowances | Any allowances approved under section 5 of this Schedule. | Yes | No |
|  | Team building and coaching | The costs of Project-specific team building between the Contractor and Principal Representative, as pre-approved by the Principal Representative. This excludes team building between only the Contractor's employees. | Yes | No |
|  | Stakeholder and community surveys | The cost for qualified market research consultants to undertake surveys for measurement of the [Stakeholder Communication and Engagement Satisfaction KPI] approved by the Principal Representative. | Yes | Yes |
|  | Photocopying and printing | All costs associated with producing, copying and binding all drawings, Operation and Maintenance Manuals, test reports, and other documents produced as part of the Contractor's Activities. | Yes | Yes |
|  | Profit, overhead or unreasonable advantage | Any contribution to corporate overhead costs or expenses or any profit or unreasonable advantage from the utilisation of people, plant, equipment or resources (other than Corporate Overhead and Profit). | No | No |
|  | Supplemental insurance | Any costs incurred by the Contractor in providing any difference in cover of insurance to supplement the insurances referred to in this Deed. | No | No |
|  | Legal expenses | Reasonable legal costs incurred with the prior written approval of the Principal Representative. | Yes | No |
|  | Claims by a governmental agency | Any legal costs incurred by the Contractor in defending any claim brought against the Contractor by a governmental, semi-governmental or local government authority, local council, administrative or judicial body or tribunal, department, commission, public authority, agency, minister, statutory corporation or instrumentality, or any other person of a like nature by reason of an alleged breach of any Laws. | No  (except where the Principal determines otherwise, having regard to the nature of the breach and the effect of the breach on the Project, the Contractor's Activities and the Principal) | No |
|  | Expert determination or arbitration | Any costs or expenses arising out of or in connection with any steps to resolve an Issue in accordance with clause 48 or 49. | No | No |
|  | Fines and penalties | Any fine, penalty or sanction imposed by a court or other authority or under any Laws upon the Contractor. | No | No |
|  | Indemnities | Any amount payable by the Contractor under an indemnity given under this Deed. | No | No |
|  | Debts | Any amount which is a debt due and payable from the Contractor to the Principal under this Deed. | No | No |
|  | Contractor costs | Amounts which this deed provides are to be borne or paid by the Contractor. | No | No |
|  | Default or termination | Any and all costs, losses, damages and expenses suffered or incurred by the Contractor arising out of or in connection with a Default or termination under clauses 43 and 44. | No | No |
|  | GST | Goods and services tax. | No | No |
|  | Input tax credit | Any amount paid or payable by or on behalf of the Contractor to a supplier to the extent that the Contractor is entitled to claim and retain an input tax credit in respect of that payment | No | No |
|  | Tax-related fines and penalties | Any penalties or fines in respect of the matters referred to in Item 34 of this Schedule. | No | No |
|  | Corporate, personal income or capital gains tax | Any corporate or personal income tax or capital gains tax imposed on the Contractor. | No | No |
|  | Interest | Any interest accruing on amounts payable by the Contractor to the Principal under this Deed. | No | No |
|  | Allowance-related costs | Any costs incurred by the Contractor for allowances other than on an exceptions basis in accordance with the policies approved by the Principal Representative. | No | No |
|  | Business and professional development | Any costs or expenses arising out of or in connection with business development and professional development which is not specific to the Project | No | No |
|  | Corporate executive support | Any costs or expenses arising out of or in connection with senior executives performing corporate support, corporate governance, corporate risk review or internal audit functions or activities. | No | No |
|  | Corporate training | Any costs or expenses arising out of or in connection with all corporate training, including cost of training and cost of time of attending the training. | No | No |
|  | Corporate or Project entertainment | Any costs or expenses arising out of or in connection with corporate or Project entertainment. | No | No |
|  | Donation and sponsorship | Donation or sponsorship costs. | No | No |
|  | Finance, administration and cashflow fees | Any costs or expenses arising out of or in connection with finance, administration and cashflow fees, charge and costs including offsite administration costs | No | No |
|  | Project IT costs | The following information technology (IT) costs:   1. IT support for personnel on the Site, including corporate software and systems and Project-specific software and hardware; 2. IT system administrator which is Project-specific; 3. use, purchase or upgrade of software and licences within Site office, including software purchased specifically for the Contractor's Activities but excluding software used by the Contractor in its day to day operations; 4. IT network and hardware, including desktops, printers, monitors, servers, telephones; 5. installation of Site-based or Project-specific LAN/WAN; and 6. IT operating costs, including phone charges, internet charges and consumables,   to the extent that these IT costs:   1. are not otherwise reimbursed or accrued as part of any RCM under Items 1 and 2 of this Schedule or form part of the Contractor's Corporate Overhead and Profit; and 2. are incurred as a requirement of the Contractor's Activities or the Works, and are in addition to the Contractor's existing IT asset base or existing software licensing arrangements.   All specialist IT personnel, software, network, hardware and operating costs must be pre-approved by the Principal Representative on the recommendation of the Project Control Group.  All IT items valued at over $1000 must be recorded on the Contractor’s asset register and ownership of such items must vest with the Principal. | Yes | Yes |
|  | Corporate IT costs | The following IT costs:   1. IT support for personnel at the Contractor's corporate head office, including corporate software and systems; 2. IT support staff or system administrators from the Contractor's corporate head office; or 3. software development costs associated with corporate software. | No | No |
|  | Professional library | Any costs or expenses arising out of or in connection with professional library (including periodicals, books and publications). | No | No |
|  | Peer review | Any and all costs or expenses arising out of or in connection with peer review services or activities for the Project. | No | No |
| **Other** | | | | |
|  | Other Principal Representative-approved costs | Any other items, costs or expenses that the Principal Representative determines are Reimbursable Costs for the purposes of the Contractor's Activities, and which the Principal Representative has approved. | Yes | Yes |
|  | Costs prior to the Contract Date | Any cost or expense incurred by the Contractor prior to the Contract Date, including formulation and execution of this Deed. | No | No |
|  | Other costs incurred in performing works or services | Any costs incurred by the Contractor in performing any works or services:   1. which are not bona fide specific costs or expenses directly, reasonably and actually incurred by the Contractor in performing the Contractor's Activities; 2. which are not directly referrable to Contractor's Activities; 3. which do not otherwise form part of the Contractor's Activities; or 4. which have not been incurred in accordance with the requirements on this Deed. | No | No |
|  | General cost exclusion | Any costs incurred by the Contractor, or to be incurred by the Contractor:   1. which were excluded from the Reimbursable Costs under this Deed as part of the Contractor's Delivery Phase Offer; or 2. specifically excluded under this Deed as being a Reimbursable Cost. | No | No |
|  | Kilometre reimbursement | Any costs or expenses arising out of or in connection with kilometre reimbursement unless in accordance with an award or policy approved by the Principal Representative. | No | No |
|  | Fraudulent act or omission | Any costs incurred as a result of any fraudulent act or omission on the part of the Contractor or any of the Contractor’s officers, employees, agents, contractors, consultants or advisers of or to the Contractor. | No | No |
|  | Indemnities | Amounts paid or payable by the Contractor under any indemnity in this Deed. | No | No |
|  | Subcontractor claims | Amounts (including damages):  (i) paid or payable by the Contractor to the Principal, any Subcontractors or third party; or  (ii) incurred by the Contractor or any Subcontractors,  by reason of any breach of contract or other wrongful act or omission by the Contractor, including a breach by the Contractor of this deed, except to the extent that such breach or wrongful act or omission was directly caused by any breach of contract or other wrongful act or omission of the Principal. | No | No |

* 1. Discounts, credits and rebates
     + 1. Any cash, trade and industry discounts and rebates obtained by the Contractor in respect of the Contractor's Activities must be transferred to the Principal and credited against the AOC, including any annual or company discounts from Subcontractors, vendors, bulk discounts and company/inter-company discounts and rebates.
       2. Any entitlement to tax credits, rebates, exemptions or concessions and the like or minimisation of customs duty received, collected or credited by the Contractor in respect of the Contractor's Activities must be transferred to the Principal and credited against the TOC and the AOC. All other entitlements to credits or rebates received, collected or credited by the Contractor in respect of the Contractor's Activities must be transferred to the Principal and credited against the AOC.
  2. Principal Representative approval of policy and procedures

1. Unless the Principal Representative has expressly approved the item, cost or expense prior to the Contractor incurring the item, cost or expense, there will be no payment of:
   * + 1. the following items, costs and expenses as Reimbursable Costs until the Principal Representative has approved a policy or procedure for the purposes of the relevant Contractor's Activities:
          1. any overtime costs or time in lieu;
          2. any training costs, but excluding site safety inductions;
          3. any motor vehicle costs or kilometre reimbursements;
          4. any allowances;
          5. any specialist Non-Wages Personnel travel, relocation or accommodation costs or expenses;
          6. any recruitment or relocation costs for specialist staff, subject to Items 19 or 20 of this Schedule;
          7. any legal and litigation expenses;
          8. any travel expenses; and
          9. bonuses to any Contractor's personnel;
       2. any information technology costs as Reimbursable Costs unless the [IT Management Plan] has been submitted to the Principal Representative for review, and the Contractor is entitled to act upon that Plan, in accordance with the Review Procedures;
       3. any costs of Subcontractors as Reimbursable Costs unless the proposal to subcontract is detailed in the Subcontract Packaging and Procurement Plan;
       4. any Reimbursable Costs unless the draft Cost Plan has been submitted to the Principal Representative for review, and the Contractor is entitled to act upon that Project Plan, in accordance with the Review Procedures; and
       5. any costs or expenses arising from or in connection with Project branding or marketing.
2. to Schedule 3 – Schedule of Rates

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Personnel category** | **Resource type** | **Resource name** | **Hourly Rate (excl. on-costs and GST)**  **(A)** | **Reimbursable Cost Multiplier (RCM)**  **(B)** | **Chargeable Hourly Rate (excl. GST)**  **(A) x (B)** |
| Full-Time Staff | [Insert design personnel type 1 e.g. Senior Designer - Full-time] | [Insert name] | $[insert] | [insert from Program Participation Agreement] | $[insert] |
|  |  |  |  |  |
| Part-Time Staff |  |  |  |  |  |
|  |  |  |  |  |
| Casual Staff |  |  |  |  |  |
|  |  |  |  |  |
| Contract Staff |  |  |  |  |  |
|  |  |  |  |  |
| Fixed-Term Staff |  |  |  |  |  |