



Government of **Western Australia**
North Metropolitan **TAFE**

2021 Fees and Charges Policy

PCY112

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Note, this document is available in alternative formats upon request including electronic format (USB, CD, and email), hard copy (standard and large print) or audio format.

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All policy and procedural statements contained within this document are lawful orders for the purposes of section 80(a) of the Public Sector Management Act 1994 (WA) and are therefore to be observed by all College employees

Policy Statement

North Metropolitan TAFE will administer a fees and charges policy in compliance with the [Vocational Education and Training Act 1996](#).

Existing College fees can be adjusted by the Managing Director or Chief Financial Officer. New College fees and charges must be calculated in accordance with the Vocational Education and Training fees and charges policy and must satisfy the following criteria:

- Market comparative fees and charges in line with competitive neutrality.
- Operations of the College business unit.
- Access and equity issues including the ability of the client to afford the charges.

This policy sets out the 2021 statutory and provider based fees and charges, which apply to North Metropolitan TAFE from 1 January 2021 and outlines the procedures governing the administration of these fees and charges. This document should be read in conjunction with the [Department of Training and Workforce Development's VET Fees and Charges Policy 2021](#).

Scope

The Fees and Charges contained in this policy encompass:

- Assessments
- Adult and Community Education courses
- Entry and Bridging courses
- Course fees (previously Tuition Fees)
- Resource Fees
- VET Delivered to Secondary Students
- Third Party Arrangements
- Apprentices and Trainees.

Principles

The North Metropolitan TAFE Fees and Charges Policy is based on the following principles:

- Transparency – VET fees and charges are transparent and students have access to the necessary information to make informed decisions regarding their training.
- Accessibility – equitable access to publicly funded training.
- Procedural fairness – fair and just procedures for the administration of VET fees and charges.

Background

Each year North Metropolitan TAFE receives State Government funding via the Delivery and Performance Agreement with the Department of Training and Workforce Development (DTWD). Courses delivered under this agreement are often referred to as 'Profile Delivery' or State Government funded training.

Profile Enrolments and Tuition Fees

In October 2020, fees were gazetted by the WA State government relating to vocational education and training (VET) fees for 2021.

Protect Prepaid Fees By Learners (Standards for RTOs 2015, Clause 7.3)

- Fees paid in advance are protected by being held in the public bank account.

Definitions and Acronyms

Accountable Officer means Managing Director in the case of North Metropolitan TAFE.

Census/Withdrawal date means the official date for a unit after which VET FEE- HELP or VET Student Loans students incur financial liability or fee-paying students are not entitled to a full refund of the course fee upon withdrawal.

Course Fee is defined as the sum of fees for all units that a student enrolls in. Trainees are required to pay course fees regardless of mode of delivery including training that is 100% on the job.

Nominal hour's means the hours assigned to units as set out in the course outline defined on the Department of Training and Workforce Development's website.

Resource Fee The resource fee covers materials purchased by the RTO to be consumed or transformed by students in the course of instruction. Students will not be charged for leasing, purchase or depreciation of equipment or general infrastructure.

Registered Training Organisation (RTO) means a state training provider or other training organisation registered with a state or national registering authority, with which the Department of Training and Workforce Development has a contract for the delivery of training services.

Secondary school aged person means a person who has reached 15 years of age but has not reached the end of the calendar year in which their compulsory education period expires, as defined in the *School Education Act 1999*. In 2021, these persons will be born on or after 1 July 2003.

Secondary visa holder means a member of the family unit, an interdependent partner, or a dependent child of the interdependent partner.

Youth means a person who has reached 15 years of age but has not reached the end of the calendar year in which they turn 25 years of age.

Procedure

Student Fees for Profile Delivery

The course fee is the sum of fees for all units that a student enrolls in. An hourly rate based on nominal hours will apply to each unit commenced in 2021, unless the course is classified as fee-free.

Students enrolling in a publicly funded course are charged according to the same fee structure regardless of mode of delivery, including:

- local face to face class;
- remote live electronic conferencing;
- self-paced – scheduled and unscheduled;
- external studies;
- workplace learning;
- video/television based learning;
- blended learning; and
- online learning.

The rate will be applied to the nominal hours for each unit that comprises a course, and the rate applicable is determined by course category. There are six categories of courses.

- Category 1 courses - courses that the Minister determines result in the conferral of an accredited vocational qualification at the diploma, advanced diploma level or Existing Worker Traineeships.
- Category 2 courses - courses that the Minister determines are priority industry training, apprenticeships, or traineeships, and result in the conferral of an accredited vocational qualification at a Certificate IV level or below.
- Category 3 courses - courses that the Minister determines are general industry training and result in the conferral of an accredited vocational qualification at a Certificate IV level or below.
- Category 4 courses - courses that the Minister determines are foundation skills training and/or promote equality of opportunity to access training.
- Category 5 courses - courses that the Minister determines are courses to which targeted fee relief should apply;
- Category 6 courses - courses that the Minister determines are courses to which no fee should apply

Table 1 – Statutory Fees and Charges 2021 –Course Tuition Fees

CATEGORY OF ENROLMENT	FEE RATE PER NOMINAL HOUR
Non-concession Student	
Category 1 - Diploma, Advanced Diploma* and Existing Worker Traineeships	\$5.79
Category 2 - Apprenticeships, Traineeships** and Priority Industry Qualifications (up to Certificate IV)	\$3.25
Category 3 - General Industry Training (up to Certificate IV)	\$4.88
Category 4 - Foundation Skills and Equity Courses***	\$0.21
Category 5 - Targeted fee relief courses	\$1.62
Category 6 - Fee Free courses	\$0.00
Concession Student	
Category 1 - Diploma, Advanced Diploma and Existing Worker Traineeships***	\$1.74
Category 2 - Apprenticeships, Traineeships** and Priority Industry Qualifications (up to Certificate IV)	\$0.97
Category 3 - General Industry Training (up to Certificate IV)	\$1.47
Category 4 - Foundation Skills and Equity Courses***	\$0.21
Category 5 - Targeted fee relief courses	\$0.48
Category 6 - Fee Free courses	\$0.00

Notes:

*Excludes Diploma and Advanced Diploma qualifications that are targeted fee relief courses.

**Excludes existing worker traineeships and targeted fee relief apprenticeships and traineeships.

***Refer to the policy section of the Department of Training and Workforce Development's website for a list of qualifications for 2021.

See Attachment A in the VET Fees and Charges Policy 2021 for a list of the Diploma and above qualifications eligible for a concession fee rate.

Please also note the following for 2021.

- Children who are under the care of the Chief Executive Officer of the Department of Communities are exempt from paying fees.
- Fee waivers are not permitted for students studying Diploma and Advanced Diploma courses.

Students are entitled to concession rates if enrolled in a concession eligible course (certificate course) and hold or are a dependent of a person who holds any of the following:

Eligibility for the concession rate on course fees is determined at the time of enrolment.

The following students are entitled to the concession rate on course fees:

- Persons and dependants of persons holding:
 - o A Pensioner Concession Card.

- o A Repatriation Health Benefits Card issued by the Department of Veterans' Affairs.
- o A Health Care Card.
- Persons and dependants of persons for whom the Commonwealth's JobKeeper payments are being received.
- Persons and dependants of persons in receipt of services from the following Commonwealth support or employment services programs:
 - Jobactive;
 - Online Employment Services; or
 - ParentsNext.
- Persons and dependants of persons in receipt of AUSTUDY or ABSTUDY.
- Persons and dependants of persons in receipt of the Youth Allowance.
- Persons and dependants of persons who are inmates of a custodial institution.
- Secondary school-aged persons, not enrolled at school.

For the following Commonwealth programs, appropriate evidence of a student's eligibility for concession is:

- JobKeeper - a statutory declaration from an employer confirming they are in receipt of JobKeeper payments for the student.
- Jobactive, Online Employment Services, or the ParentsNext program - a letter from the Commonwealth services provider confirming the student's participation in the program.

If the concession is valid for the full enrolment period, then all eligible units the student enrolls in within that period attract the concession rate. If the concession is valid for part of the enrolment period, then only eligible units the student enrolls in on or after the start date and prior to the expiry of the concession attract the concession rate. This does not apply to students who fall under the special arrangements for Targeted Fee Relief courses under section

Fee Caps to Apply for 2021

Category 1 Fee rates and caps

For Diploma and Advanced Diploma qualifications, the maximum course fee chargeable in 2021 is \$7,860. This maximum applies per course in 2021. Diploma and Advanced Diploma qualifications are charged at the \$5.79 fee rate regardless of priority status or whether they are undertaken through an employment based training pathway, unless they are classified as a targeted fee relief course. The exception is the Diploma of Dental Technology which is to be charged at the apprenticeship rate, or where applicable at the apprenticeship concession rate, when undertaken as an apprenticeship.

Existing worker trainees at any qualification level are charged at the \$5.79 fee rate and are only eligible for fee concessions in courses specified on the concession-eligible Diploma and Advanced Diploma list. This list for 2021 is available in the policy section of the Department's website.

Category 5 fee caps

The maximum course fee for non-concession students undertaking a targeted fee relief course in 2021 is \$1,200. For concession students and youth, the maximum course fee for undertaking a targeted fee relief course in 2021 is \$400. These maximums apply per course in 2021. Please refer to section 6.1.2 below for more information on the application of fee caps when the classification of courses changes mid-year.

Category 6 eligibility

Eligibility for fee-free courses¹ under the *Recovery Skill Sets* Program is limited to Western Australian residents who:

- are an employee for whom *JobKeeper* payments are being received; or
- are entitled to the concession rate (including recipients of the Commonwealth *JobSeeker* payment); or
- are classified as youth (excluding school students).

A statutory declaration from an employer stating they are in receipt of JobKeeper payments for the student is considered appropriate evidence.

Eligibility for the COVID-19 Critical Skills Program is limited to Western Australian residents, there are no other restrictions.

Fee caps for secondary school-aged persons not enrolled at school

For secondary school-aged persons, born on or after 1 July 2003 who are at least 15 years old, not enrolled at school, the maximum course fee chargeable in 2021 is \$420. The maximum is the total fee for all courses the student is enrolled in.

For these students, course fees for courses that are below Diploma level or are concession-eligible Diploma and Advanced Diploma courses are calculated at the concessional rate until the student reaches the fee cap. The Diploma and Advanced Diploma course fee maximum of \$7,860 does not apply to these students.

The Course in Underpinning Skills for Industry Qualifications (USIQ) and Course in Applied Vocational Study Skills (CAVSS) which are co-delivered with a vocational qualification will continue to be course fee free in 2021.

These caps do not apply to fees for Recognition of Prior Learning which have been deregulated. The fee caps apply to both concession and non-concession students i.e. there is no specific cap for concession students.

For fee charging purposes, an enrolment will occur in one of two semesters or 6-month periods in 2021. The fees charged in connection with the enrolment are for the units that commence within the semester or 6-month period.

IMPACT OF COURSE CLASSIFICATION CHANGES

Where a course is reclassified into a different category during the year, the reclassification does not affect fees payable for units of the course commenced prior to the reclassification date.

If a course is reclassified as targeted fee relief, then the targeted fee relief course fee caps only apply to units commenced on or after the date of reclassification.

Where a student has paid for units in a course that has been reclassified and the units will commence on or after the reclassification date, the student is entitled to a refund if the amount of fees paid exceeds the course fees applicable following the reclassification. The refund will be calculated as the difference between the amount paid and the new applicable course fees.

Where the amount of fees paid is less than the course fees applicable following the reclassification, the student is not required to pay the difference between the amount paid and the new applicable course fees.

Resource [Material] fees:

Resource fees are charges for materials that are considered essential to a course or unit of study and which do not form part of the course fee. The resource fee covers materials purchased by the RTO to be consumed or transformed by students in the course of instruction, such as workshop materials, workbooks and essential uniforms.

Any increases to the resource fee must not exceed a Perth consumer price index (CPI) increase of 1.6%. Where appropriate, accountable officers may apply a resource fee to new or existing courses where they have not previously applied. Resource fees must not exceed cost recovery.

Resource fees cannot be charged for fee-free courses undertaken through the *Recovery Skill Sets Program* or the *COVID-19 Critical Skills Program*.

Trainees and apprentices are not exempt from resource fees. However, where RTOs provide Training Record Books to trainees and apprentices, they must do so free of charge.

Any equipment that will be retained by the student as his or her own personal property must be purchased separately by the student.

Excursions will be charged to students as they arise.

North Metropolitan TAFE may levy Other Fees (see 1.4 Other Fees) to recover the cost of other items and services provided by the Institute (for example, parking and ID cards).

Incidental Charges

- a) Late entry to assessments \$25.00.
- b) Special deferred assessment – each unit \$25.00.
- c) Re-marking of an assessment – each unit \$25.00.
- d) Report on remarking of assessment – each unit \$50.00.
- e) Replacement of award/qualification/academic record \$50.00.
- f) Re-issue of academic statement
 - i. Results on computer network \$20.00.
 - ii. Results from archive \$30.00.
- g) Remote assessment supervision \$50.00.

Other Fees:

This does not apply to external, exam only, labour market, overseas, RPL, workplace delivery or school students.

Table 2 – North Metropolitan TAFE Student ID cards

	Method of charge	2020	2021
Student ID cards <i>*Charge for Student ID card is for new or replacement cards. Continuing students do not require a new card, but will be required to get a sticker to indicate an ongoing enrolment from the library.</i>	per student each year	\$10.00	\$10.00

Table 3a – Discretionary Fees – Students

	Method of charge	2020	2021
Parking Sticker	Per semester	\$5.00	\$5.00

Table 3b – Discretionary Fees – Staff parking Perth, East Perth, Mt Lawley and Leederville Campuses (GST inclusive)

	Method of charge	2020	2021
Reserved Staff Parking Bay Fee (Perth and East Perth Campus)	per bay	\$1,200.00	\$1220.00
Reserved Undercover Staff Parking Bay Fee (Leederville)	per bay	\$ 152.00	\$ 154.00

Adult Community Education [ACE]

Full cost recovery across the aggregated course offerings including the College overhead recovery. Concessions and refunds as per the VET (Colleges) Regulations 1996 (as at 01/01/2021), as they relate to Adult Community Education.

Adult Migrant English Program (AMEP)

The Adult Migrant English Program is funded by the Department of Immigration and Citizenship. It provides up to 510 hours of English language tuition to eligible newly arrived migrants and refugees, delivered through VET Western Australia. Refugees undertaking the course are fully funded by the Commonwealth Government. Migrants assessed offshore are required to pay for the course prior to entry to Australia. Students undertaking the Adult Migrant English Program are exempt from further fees and charges.

VET Delivered to Secondary Students Fees and Charges

[A] Standard Auspicing Arrangement

This Model is to be used where the training and assessment is carried out by the school staff under a third party arrangement with the TAFE College as the RTO.

Costings per Qualification Industry Area per School or Cluster:

Qualification industry area	Base rate per qualification
<ul style="list-style-type: none"> ○ Business ○ Creative industries ○ Information and communications technology ○ Financial services ○ Foundation skills/general adult education/employability skills ○ Languages 	\$3,958
<ul style="list-style-type: none"> ○ Agriculture/horticulture ○ Automotive ○ Building and construction ○ Community services ○ Engineering ○ Furniture making ○ Health services ○ Hospitality ○ Laboratory operations ○ Personal services ○ Sport and recreation/outdoor education ○ Textiles, clothing and footwear ○ Visual arts 	\$4,466
Administration cost per student	\$142

The qualification rates are based on servicing an established and compliant third party arrangement. To ensure consistency across all TAFE colleges, the lower rate is calculated on 40 hours of service and the higher, 45 hours of service, and should include the following:

- teacher/trainer vocational assessment;
- site assessment and commencement visit;
- completion of Training and Assessment Strategy;
- off and onsite teacher support, review of student work and resources, and moderation and validation activities;
- compliance and monitoring; and
- auditing.

The schedule includes a menu of services with associated costings to enable TAFE colleges to identify and provide additional services to meet the needs of individual schools to deliver quality, compliant qualifications. Travel time for onsite service provision is also to be costed in addition to the qualification base rate for regional arrangements.

These third party arrangement rates apply when the school delivers and assesses all the training and the TAFE college quality assures the training and assessment and issues the AQF certification. If a TAFE college is also involved in the delivery of training or assessment, this should be costed in addition to the qualification base rate at the applicable hourly rate in the services menu.

If applicable, additional services can be charged at the following rates:

Service	Rate
Additional support/compliance services	\$163 per hour
Professional development	Charge per activity
Rectification	\$163 per hour
Resources	Charge per resource
TAFE delivery and/or assessment of student work/delivery under supervision	\$163 per hour
Travel	\$102 per hour

[B] Profile Funded VET Delivered to Secondary Students

As per the College VET (Colleges) Regulations 1996 (as at December 2018)

As per Delivery Performance Agreement [DPA] [Schedules 4 and 5]

No resource and tuition fees are to be applied to students enrolled in profile funded VET in Schools, School Based Apprenticeships and Traineeships or School Apprenticeship Link programs.

Type of School-Age VET Student	Funding and Fee Arrangements
	2021
1. Traditional VET in Schools Full-time enrolled school students undertaking VET arranged on their behalf by their school	VET in Schools funding (Fee Free)
2. Combination Notice of Arrangement – part-time VET and part-time school Part-time enrolled school students undertaking part-time VET not arranged by their school	VET in Schools funding (Fee Free)
3. Outside of school hours VET Full-time enrolled school students undertaking part-time VET not arranged by their school	VET in Schools funding (Fee Free)
4. Full-time Notice of Arrangement (Year 11 or 12) or Exemption (Year 10 and below) Students of compulsory school-age not enrolled at school.	School-age student funding (\$420 course tuition fee cap)

Skills Recognition

Fees associated with recognition of prior learning (RPL), RPL for access and bridging courses, recognition of current competencies (RCC), recognition of overseas qualifications and credit transfer are as per the current Department of Training and Workforce Development *DTWD) Fees and Charges Policy.

Students wishing to seek RPL for Units of Competence (UoC), will be charged 50% of the current DTWD Fee rate per nominal hour. RPL enrolments will be capped at a rate of 50% of the current cap for profile enrolments. These fees are outlined in Section 1.1 of this policy. North Metropolitan TAFE is able to negotiate a lower RPL rate approved by the Executive Director Training Delivery when:

- Conducting commercial activity, that is when dealing with industry for large scale numbers;
- RPL is used to facilitate entry into a higher qualification (VET or Higher Education) where the student will be paying the full fees.

Commercial Fee-For-Service [Single Subscriber and Corporate Clients]

Full cost recovery, including Corporate and Branch overhead recovery as per the commercial costing model settings approved by the Governing Council, and surpluses that the market can bear. Fees and Charges for commercial activities are determined in accordance with the Model and the [Costing and Pricing Government Services: Guidelines for Agencies in the Western Australian Public Sector \(sixth edition\)](#).

In cases where a single subscriber student is unable to access profile funding then the commercial rate of \$12.60 per SCH plus resource fees can be applied. Examples of where this base rate can be applied includes:

- existing worker trainees who are not able to access public funding under the DPA.
- secondary school students who are not able to access public funding under the DPA.
- other individual students who are not able to access public funding under the DPA but will be enrolled with other profile students (top up classes).

International Students and Temporary Residents

International students and some temporary residents are charged at rates determined by TAFE International Western Australia (TIWA). The College has the ability to charge resource fees above and beyond the fees charged by TIWA and is decided on a course by course basis. As resource fees are reviewed, International students will be charge the new course/unit resource fee if it is less than the TIWA published fee but if more than the TIWA published fee they are charged the TIWA published course/unit fee.

As per, TAFE International Western Australia Fees and Charges Policy – visit their [website](#) for further details.

Persons holding one of the following visa types are to be treated as Australian residents for fee charging purposes and are also eligible for fee waivers and concessions:

- holders of a sub-class 309, 444, 785, 790, 820 or 826 visa;
- secondary holders of a temporary visa of sub-class 457; and
- holders of a Bridging Visa E (subclasses 050 and 051) where the visa holder has made a valid application for a visa of subclass 785 or 790.

Non-standard enrolments

- **Multiple enrolments**
Where students enrol in courses at different campuses or RTOs, the total course charges will not be greater than the maximum charges prescribed in Section 1.1. The student must provide proof of any previous enrolment and fees paid, and a copy retained for audit purposes.
- **Enrolment in CAVSS and USIQ**
The Course in Applied Vocational Study Skills (CAVSS) and the Course in Underpinning Skills for Industry Qualifications (USIQ) are co-delivered with a vocational qualification. Enrolments in CAVSS and USIQ are exempt from course fees.
- **Enrolling in a part of a Unit**
Students enrolling for only part of unit are required to pay the same fees as would have applied had they enrolled in the full unit. This does not apply where a substantial part of the unit is delivered on a fee-for-service basis.

- **Re-Enrolling or Studying Multiple Classes of the same Unit**

Students wishing to enrol in a unit, in which the student has already obtained a pass, may do so only with the approval of the relevant Executive Director Training Delivery. These enrolments are not publicly funded and the cost of the unit will be charged \$12.60 per SCH.

If a student enrolls in multiple classes in the same unit within the same enrolment period, these additional classes will also be charged at the same hourly rate as for fee-for-service courses.

- **Remote Assessment Supervision**

Where a student is remotely enrolled in a course but sits an assessment with another RTO that is situated in geographic proximity, a remote assessment fee of \$50.00 will be applied. In the case of trainees and apprentices this fee will be paid by the Department.

Charges for Students Transferring to Other RTOs

Where a student or a block of students transfers to another RTO, the new RTO will have course and resource fees transferred in full from the RTO from which the student(s) has transferred, if the program of study has not been commenced.

In all other circumstances, the new RTO may seek a pro rata transfer, based on elapsed time, of course and resource fees from the RTO from which the student(s) has transferred. Transfers of fees are to be managed on an RTO to RTO basis.

Proof of previous enrolment and fees paid must be provided by the student and retained for audit purposes. Details of transfers must be retained for audit purposes.

Live Work Projects

Any additional costs associated with live work projects are to be recouped on a cost recovery basis. Additional teaching hours are to be charged at \$161 per TH. On site consumable costs are to be paid directly by the client.

Interstate Students in Profile Courses

Students residing in other Australian States or Territories enrolling in courses will be charged a tuition fee of \$11.40 per SCH plus resource fees.

Payments

- Award Courses
 - Payment in full at the time of enrolment
 - Enter into a payment plan at the time of enrolment
 - Apply for a VET Student Loan (for eligible courses)
- VET Delivered to Secondary Students – use 30 day invoices.
- Fee-for-Service Corporate Clients – use 30 day invoices.
- Fee-for-Service single subscriber students pay in full prior to commencement.

Waiving of Charges

In cases of severe financial hardship, the Director Client Services may waive fees and charges or apply a concessional rate in line with the Department of Training and Workforce Development's VET Fees and Charges Policy 2021. Details of the student's enrolment and grounds for waiving of fees and charges or applying a concessional rate must be retained for audit purposes. Partial fee waivers is not permitted.

Debt Recovery Procedures

Where approval has been given for a student to pay by instalment, NMT is responsible for the collection of outstanding fees and charges. Fair and adequate recovery procedures should be maintained to manage the collection and recovery of monies.

- Students who owe up to \$10.00 will have the debt written off following the write off process
- Students who owe more than \$10.00 will be subject to the fee recovery procedure

Refunds

Award Courses – as per VET (Colleges) Regulations 1996 (as at December 2015) if a student withdraws formally prior to the completion of 20% of the unit/s, the student is entitled to receive a refund consisting of a 100% refund of their tuition fee and 50% of the resource fee.

Pro rata refund may be allowed after the normal withdrawal period for reasons consistent with the [DTWD VET Fees and Charges Policy 2021](#).

Accountable officers can approve a pro rata refund of fees and charges at any time during the course of delivery if students withdraw, during Semester 1 2021, for reasons of personal circumstances beyond their control.

Parking Permit and Student ID Card – refund fully if the class/course is cancelled and the permit and card are returned, otherwise **No Refund**.

ACE – as per VET (Colleges) Regulations

FFS – only when North Metropolitan TAFE cancels classes.

VET Delivered to Secondary Students – only when insufficient enrolments to proceed.

International Students – As per TAFE International Western Australia Refund Policy. Resource fees treated the same way as tuition fees.

Related Polices and Other Relevant Documents

- [Department of Training and Workforce Development's VET Fees and Charges Policy 2021](#)
- [Fees Rationale Calculation and Approval Schedule \(WI112A1\)](#)

Relevant Legislation

- [Costing and Pricing Government Services: Guidelines for Agencies in the Western Australian Public Sector \(sixth edition\)](#)

Review Date

November 2021

Contact Information

Policy Owner – General Manager Organisational Services

Revision History

Version No.	Approved/ Amended/ Rescinded	Date	Approval Authority	Amendments
1.0	Approved	November 2020	Finance and Audit Committee	
1.1				Updated hyperlinks