



Reimbursement Procedure

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OVERVIEW

It is preferable that all University-related expenditure is made using approved University purchasing methods. However, the University recognises that sometimes the conduct of University business is expedited by timely use of personal funds by staff and students. This document sets out the procedures for the reimbursement of expenditure incurred by staff or students from their personal funds used for approved University purposes.

SCOPE

This procedure applies to the reimbursement of eligible expenditure incurred by staff or students only.

This procedure does not cover:

- reimbursement for expenses incurred on behalf of the University by people who are not staff or students (e.g., visitors): such costs may only be reimbursed by way of an invoice to the University or use of the [Other Payments Form](#) and are subject to approval
- reimbursement for use of private motor vehicles by staff or students on University business: such costs must be claimed as a [Motor Vehicle Allowance](#)
- payments to students or staff of any allowances or advances including living allowances and stipends: such payments are to be processed using the [Other Payments Form](#) and are subject to approval; and
- refunds to customers, e.g. when a customer invoice is overpaid (even if the customer is a staff member or student): these are processed in accordance with the [Revenue & Debt Management Procedures](#).

DEFINITIONS

Claimant	The staff member or student seeking the reimbursement of out of pocket expenses
Approver	The Claimant's Line Manager (staff) Supervisor (students) or Chief Investigator (CI) for grant expenditure

PRINCIPLES

1. General Principle

- a) Staff and students should, where possible, avoid using personal funds for University-related expenditure
- b) Purchases should be made in accordance with purchasing methods contained within the [Purchasing Procedures](#) either via eProcurement or use of a University Corporate Credit Card in accordance to the [Corporate Credit Card Procedures](#).

2. Integrity

If using personal funds for University-related expenditure is unavoidable, staff and students making such expenditure must act with integrity and honesty and in accordance with the principles of the [Code of Conduct](#) and the [Financial Management Policy](#).

3. University purposes and approval

- a) Only approved expenditure for reasonable, lawful University purposes may be reimbursed
- b) The reimbursement must be approved by the Claimant's approver in the relevant faculty or division
- c) Staff must not approve their own reimbursements, or those of individuals to whom they report.

3.1 Private expenses

- As per the [Travel and Entertainment Policy and Procedures](#), expenditure on personal matters associated with travel is not regarded as a reasonable University expense. This includes:
 - personal entertainment e.g., movies, games, health club, and optional conference activities not included in the general conference fee (but not additional workshop/training sessions)
 - valet parking (alternative parking should be used if required)
 - frequent flyer memberships as per the [Travel and Entertainment Policy and Procedures](#)
 - travel insurance premiums (travel on University business is covered by University insurance)
 - costs incurred by failure to cancel transportation or hotel reservations
 - expenses incurred on behalf of a partner or other family members
 - passports
 - personal items such as toiletries and clothes.
- Traffic and parking violation fees, wherever incurred
- Repairs to personal vehicles used for approved University travel
- Commuting costs between home and the University
- Subscriptions to newspapers
- Mobile phone expenses will only be reimbursed if there is an extra cost incurred and substantiation of the extra cost is provided (e.g. University related calls have caused additional costs over the Claimants usual phone plan).

3.2 Alternative University purchase process available

Reimbursements are not available to staff or students for personal funds used to purchase goods or services that can be purchased directly by the University under the [Purchasing Procedures](#), [Corporate Credit Card Procedures](#) or the [Travel and Entertainment Policy and Procedures](#), or via other University services (e.g., University mail service via Campus Services), or which are to be purchased pursuant to a staff [salary packaging](#) arrangement.

Examples of expenditure in this category which is ineligible for reimbursement are given below. This list is not exhaustive:

- Goods and services acquired from a supplier which is not the University preferred supplier, where there is an existing University mandated [preferred supplier](#) (unless an exemption has been approved as per Procedure 3.5 in the [Purchasing Procedures](#))
- University assets (as defined in the [Asset Management Procedure](#)) including office equipment such as mobile phone and related charges, printers, computers, laptops and tablets and related charges (refer to the [Information Technology & Digital Services](#) website)
- All expenditure that would normally go through the eProcurement system as per Procedure 4 of the [Purchasing Procedures](#)

- Any payment for staff by way of salary or honoraria. These payments must be processed through the payroll by Human Resources
- Expenditure related to use of a University vehicle which could have been made using a University motor charge card (as defined in the [Motor Vehicle Procedures](#)).

3.3 Breach of University procedure

Expenditure will not be reimbursed if its purchase directly by the University would have contravened the law or any other University policies and procedures, including the [Purchasing Procedures](#).

Examples of purchases which are ineligible for reimbursement include:

- Purchases from multi-vendor websites such as eBay or Gumtree (unless prior approval obtained as per Procedure 3.5 in the [Purchasing Procedures](#)).
- Purchases of goods which are illegal in South Australia (e.g., some laser pointers).
- Requests for reimbursement that appear to be ineligible for reimbursement under these procedures will be rejected and the Requestor notified by the Expense Management Team.

4. Reimbursement Process

- Reimbursements for staff with a University Corporate Credit Card will be processed via the Expense Management System and approved by the relevant approver. Where the acquittal of these is handled by the central Expense Management Team, supporting documentation should be emailed to emsacquittals@adelaide.edu.au.
- All other reimbursements must be claimed on the online [Reimbursement Form](#) and completed in accordance with this procedure. Reimbursements will not be processed until all required information and documentation is supplied.

5. Payment of reimbursements

- All reimbursements will be paid via Electronic Funds Transfer (EFT). Payments by cash or cheque will not be made at any time.
- Expenditure paid in foreign currency will be reimbursed in Australian dollars (AUD).

6. Expense payment benefit declaration and FBT

Some purchases may be for University purposes but be regarded by the Australian Taxation Office as providing a fringe benefit to the staff member. This may result in a Fringe Benefits Tax (FBT) liability to the University.

To assist with the identification of purchases which may make the University liable for FBT, employees seeking reimbursements for the following must declare the percentage of the expenditure that was for business purposes on the online [Reimbursement form](#); only the business component of the expenditure will be reimbursed;

- work-related organisational memberships,
- work-related subscriptions,
- work-related books, or
- work-related self-education costs (excluding HECS-HELP reimbursements, which cannot be exempted from FBT)

7. Monitoring and compliance

Compliance reports are produced by Finance & Procurement Services on reimbursements through the Payables system and the Expense Management System and forwarded to the Faculty Finance & Planning Managers / Division Finance for verification.

PROCEDURES

1. Seeking a reimbursement through the Payables System

Responsibility: *Staff member or student*

Note: Students requesting reimbursement to Australian bank accounts can update their bank account details through <https://www.adelaide.edu.au/finance/updatebank/>. Students using an international bank account are required to complete the [Banking Authority Form](#). Staff are required to update their banking details via SSO.

- a) Complete a [Reimbursement Form](#) and Banking Authority Form (if required) through the payables system **within 3 months of the date of the expenditure**. Reimbursements over 3 months old will only be considered if there are extenuating circumstances and these are explained together with advice from the Line Manager as to why these circumstances justify payment. Reimbursements over 3 months are to be approved by the Director, Procurement Services or his delegate, ensuring that:
 - all expenses claimed are supported by tax invoices and receipts (or a [Lost or Unobtainable Tax Invoice or Receipt Declaration](#));
 - for foreign currency transactions, all claims are converted to AUD using the conversion rate in the payables system or can be edited supported by a copy of the credit/bank statement for the day the transaction occurred; and
 - students have updated their bank details [online](#) prior to submitting reimbursement claims.
- b) To cancel a reimbursement claim email corporate.cards@adelaide.edu.au

Responsibility: *Expense Management Team*

- a) Review compliance of the reimbursement claim by ensuring the expenditure is for genuine University purposes, in accordance with University policies and procedures, and of a reasonable nature.
- b) Workflow to Claimant's approver in the payables system.

As a result of the checks, the following actions may occur, and may require follow up with the Claimant:

- a) A request for reimbursement by cheque will be placed on hold until EFT bank details are provided for the Claimant
- b) Requests for reimbursement with missing or incorrect information or attachments, or with invoice amounts that don't match the claim, will be placed on hold for completion or amendment, before being released for payment.

2. Processing a reimbursement claim through the Payables system

Responsibility: *Expense Management Team*

- a) Ensure that all information required under Procedure 1 is submitted with the Reimbursement Form, if not contact the Claimant
- b) For staff, reimbursements will be paid into the staff member's nominated salary bank account. For students, reimbursements will be paid into the account for which the University already has details
- c) Bank details must be those of the Claimant only. Third party payments are not permitted
- d) Reimbursements greater than \$10,000 require additional approval in line with the [Delegation of Authority](#).

3. Seeking a reimbursement through the Expense Management System

Responsibility: *Staff member holding a University corporate credit card*

Self-service cardholders	Submit an expense reimbursement through Fraedom following the quick reference guide
Cardholders with acquittals administered by the Expense Management Team	Follow the procedure below

- a) Complete a [Coversheet for Receipts Supporting Credit Card Transactions / Expense Reimbursements](#).
- b) Obtain Line Manager approval where applicable (see form instructions)
- c) Submit the credit card transactions and the supporting invoices/receipts to the Expense Management Team by email emsacquittals@adelaide.edu within 3 months of the date of the expenditure. Reimbursements over 3 months old will only be considered if there are extenuating circumstances and these are explained together with advice from the Line Manager as to why these circumstances justify payment. Reimbursements over 3 months are to be approved by the Director, Procurement Services or his delegate, ensuring that:
 - all expenses claimed are supported by tax invoices and receipts (or a Lost or Unobtainable Tax Invoice or Receipts Declaration);
 - for foreign currency transactions, all claims are converted to AUD by using the conversion rate in the expense management system or by providing a copy of the credit/bank statement for the day the transaction occurred;

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- d) To cancel a reimbursement claim, contact Expense Management via email emsacquittals@adelaide.edu.

4. Processing a reimbursement claim through the Expense Management System

Responsibility: Expense Management Team

- a) Ensure that all information required under Procedure 3 is submitted with the credit card transactions, if not contact the Claimant
- b) Process the reimbursement in the Expense Management System. Reimbursements payments by EFT only
- c) Reimbursements will be paid into the staff member's nominated salary bank account
- d) Reimbursements greater than \$10,000 require additional approval in line with the [Delegation of Authority](#).