

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.

The [Petty Cash Procedures](#) provide an **alternative** reimbursement process for expenditure of up to \$100 (or lesser amount as set by the relevant faculty or division finance manager).

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 under the [Purchasing and Outgoing Payments Procedure](#) and are subject to the approvals required under that procedure;
- 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 under the [Purchasing and Outgoing Payments Procedure](#);
- student tuition fee and accommodation bond refunds: these are processed in accordance with the [Student Finance Refunds](#) process; 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 [Invoicing and Cash Receipting Procedures](#).

PRINCIPLES

1. General principle

Staff and students should, where possible, avoid using personal funds for University-related expenditure.

Purchases should be made in accordance with purchasing methods under Procedure 4 of the [Purchasing and Outgoing Payments Procedure](#).

For staff and students on University-related travel, the [Travel and Entertainment Policy and Procedures](#) apply. Use a University corporate credit card wherever possible; and claim an incidental allowance, where appropriate, to cover the cost of low value expenses (Procedure 8.1, Travel & Entertainment Policy and 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

Only approved expenditure for reasonable, lawful University purposes may be reimbursed.

The reimbursement must be approved by a person with delegated authority in the relevant faculty or division, as set out in the list of [Expenditure Limits](#) on the University's governance/delegations website.

Staff must not approve their own reimbursements, or those of individuals to whom they report.

3.1. Ineligible expenditure – private expenses

Examples of expenditure which is ineligible for reimbursement, as it is essentially of a personal nature, are given below. This list is not exhaustive.

- i. 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)
 - out of pocket expenses already covered by payment of an incidental expenses allowance
 - 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.
- ii. Traffic and parking violation fees, wherever incurred.
- iii. Repairs to personal vehicles used for approved University travel.
- iv. Commuting costs between home and the University.
- v. Subscriptions to newspapers.

3.2. Ineligible expenditure – 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 and Outgoing Payments 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.

- i. All flights for travel on approved University business that is not booked via Campus Travel.
- ii. All 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 5 in the [Strategic Procurement Procedures](#)).
- iii. All 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 (as defined in the [Technology Services](#) website).
- iv. All expenditure that would normally require a Purchase Order as per Procedure 4 of the [Purchasing and Outgoing Payments Procedures](#).
- v. Any payment for staff by way of salary or honoraria. These payments must be processed through the payroll by Human Resources.
- vi. Expenditure related to use of a University vehicle which could have been made using a University motor charge card (see the University Motor Vehicles Procedure ([link to come](#))).

3.3. Ineligible expenditure – 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 and Outgoing Payments Procedures](#) and the [Strategic Procurement Procedures](#).

Examples of purchases which are ineligible for reimbursement include:

- i. Purchases from multi-vendor websites such as eBay or Gumtree (unless prior approval obtained in accordance with the Strategic Procurement Procedures).
- ii. Purchases of goods which are illegal in South Australia (e.g., some laser pointers).

4. Required process

- a. All reimbursements must be claimed on the approved [Reimbursement Claim Form](#) and completed in accordance with this procedure. Reimbursements will not be processed until all required information and documentation is supplied.
- b. Reimbursements may only be processed by Reimbursement Officers, nominated by the relevant faculty or division finance manager, by way of creation of a STAST (Staff & Student) voucher on the PeopleSoft Financial System.

5. Payment of reimbursements

- a. All reimbursements will be paid via Electronic Funds Transfer (EFT). Payments by cash or cheque will not be made at any time.
- b. Expenditure paid in foreign currency will be reimbursed in Australian dollars (AUD) as per Procedure 1. ii.

PROCEDURES

1. Seeking a reimbursement

Responsibility: Staff member or student who is seeking reimbursement for the expenditure of their personal funds used for an approved University purpose

- i. Complete a [Reimbursement Claim Form](#).
- ii. Submit the reimbursement claim form to the Reimbursement Officer within 3 months of the date of the expenditure, ensuring that:
 - all expenses claimed are supported by tax invoices and receipts (or a [lost receipts form](#)) attached;

- for foreign currency transactions, all claims are converted to AUD by using the conversion rate in the uploaded [foreign exchange rate](#) or by providing a copy of the credit/bank statement for the day the transaction occurred;
 - the Expense Payment Benefit Declaration is completed (where relevant); and
 - for students, their bank account details are also completed on the Reimbursement Claim Form.
- iii. To cancel a reimbursement claim, contact the relevant Reimbursements Officer or send an email to accounts.payable@adelaide.edu.au.

Responsibility: Approver of reimbursement claim

- i. Ensure the expenditure is for genuine University purposes, in accordance with University policies and procedures, and of a reasonable nature, before giving approval.

1.1. Expense Payments 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

- 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)

must declare the percentage of the expenditure that was for business purposes on the Expense Payment Benefit Declaration section of the [Reimbursement Claim Form](#).

Only the business component of the expenditure will be reimbursed.

2. Processing a reimbursement claim

Step 1

Responsibility: Relevant faculty or division finance officer

- i. Ensure that all information required under Procedure 1.ii., is submitted with the reimbursement claim form, with declaration signed. If not, return the reimbursement claim form to the claimant for completion and re-submission.
- ii. Process the reimbursement in the PeopleSoft Financial System as a STAST (Staff & Student) voucher, as per the [Vouchers Manual](#), exercise 2.
- iii. Workflow the reimbursement to a person with delegated authority for approval, as set out in the [Expenditure Limits](#) on the University's governance website.

Note that:

1. The creator of a reimbursement cannot approve it.
2. If a delegated authority disputes the requested reimbursement, the push back process should be used, by adding a comment and selecting pushback button for corrective action.
3. Comments can be added when a reimbursement is workflowed to a delegated authority. Ensure the comments are inclusive and concise to support the reimbursement claim. The comments must outline what event the expenses covered (if they relate to a specific activity) and the business reason.

Step 2:

Responsibility: Accounts Payable staff

- i. Review the reimbursement claim and finalise payment, in accordance with Financial Services business processes, as per the [Purchasing and Outgoing Payments Procedures](#).

3. Reimbursement payments by EFT only

- a. For staff, reimbursements will be paid into the staff member's nominated salary bank account.
- b. For students, reimbursements will be paid into the account for which the University already has details, unless a new account is notified on the Reimbursements Claim Form.
- c. Bank details must be those of the claimant only. Third party payments are not permitted.

4. Monitoring and compliance

Daily audit checks are conducted by Financial Services on reimbursements.

Responsibility: Reimbursements Compliance Officer

As a result of the checks, the following actions may occur, and may require follow up with the relevant faculty or division finance officer or finance manager:

- i. A request for reimbursement by cheque will be placed on hold until EFT bank details are provided for the claimant.
- ii. 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.
- iii. Requests for reimbursement that appear to be ineligible for reimbursement under these procedures will be placed on hold and referred to the relevant faculty or division finance manager.

RMO File/Document Number	
Policy Custodian	Chief Operating Officer and Deputy Vice-President, Services & Resources
Responsible Officer	Chief Financial Officer
Endorsed by VCC	on
Approved by	Vice-Chancellor & President on
Related Documents and Policies	Financial Management Policy Travel and Entertainment Policy and Procedures Credit Card Procedures Invoicing and Cash Receipting Procedures Motor Vehicle Procedures Petty Cash Procedures Purchasing and Outgoing Payments Procedures Strategic Procurement Procedures Guide to Fringe Benefits Tax (FBT)
Related Legislation	
Superseded Policies	
Date Effective	
Next Review Date	
Contact for queries about the Procedure	