



Expense Claim Policy

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1. Purpose and Scope

The purpose of this policy is

- to provide a framework for monitoring, reporting and managing employment related expenses reimbursements in the Travel and Expenses module in PeopleSoft
- a Unitec-wide policy and applies to all Employees (Claimants) at Unitec
- used to reimburse Employees for procuring goods or services, on behalf of Unitec. This excludes any fixed assets purchase or personal expenses.
- encompassing any Cash Advance for business travels made to Employees. Cash Advance are funds paid to an Employee in advance, to enable him/her to pay for business related expenses, whilst on company business travels. The advance is to be paid directly into the Employee's bank account.

The security of the Cash Advance is the responsibility of the Employee. The General Manager of Finance has the authority to approve, or decline a cash advance greater than NZD5,000.00.

Examples of types of expenses that are paid for by Cash Advance are incidental expenses like taxi and minor meal costs incurred whilst on overseas business travels.

For business travels, the Employee must reconcile the Cash Advance by the 10th working day upon their return to Unitec. All overseas business travels expenses must be recorded in New Zealand dollars, using a conversion rate applicable on the day of the transaction. A currency converter can be found at <http://finance.yahoo.com.currency> or on most bank websites.

If the Employee exchanges the New Zealand dollar to any foreign currency at a bank, money changer or at the airport, the exchange rate to be used for expenses incurred whilst overseas, would be the date of that exchange. The exchange rate confirmation needs to be attached in the Expense Report as an electronic copy.

Failure to account for a cash advance in a timely manner may result in that Employee being refused future cash advance requests.

The recording of Purchasing Card (P Card) expenses are also included as part of the Travel & Expenses module in PeopleSoft and is governed by the Unitec Purchasing Card Policy & Guidelines and the Sensitive Expenditure Policy & Procedures.

This employment related expenses process is managed by the Accounts Assistant and Accounts Administrator (Debtors) in Finance. They are also known as the Expense Administrators for the purpose of the PeopleSoft Travel & Expenses module.

2. Policy Statement

This policy ensures that all expenses incurred by Employees on behalf of Unitec will be reimbursed appropriately.

There are three types of employment related expenses:

- Purchasing Card (P Card) for those who have a P Card
- Manual expense claim
- Cash advance for business travels

Reimbursements to Employees for manual expense claims are paid out fortnightly upon Employees filing a manual expense claim report, which are then work-flowed to be approved by their respective Cost Centre Manager.

Employees are responsible for ensuring all details on the Expense Report are correct and that all tax receipts must be electronically attached and are legible before submitting the Expense Report for approval. If no tax receipts are electronically attached, then a reason must be provided on the Expense Report.

EFTPOS receipts are not accepted as receipts, have to be tax receipts.

Employees must submit all business related expenses in an Expense Report within 60 days from the date of the transactions.

The approval of all employment related expenses is the responsibility of the Employee's Cost Centre Manager. The Cost Centre Manager must ensure the validity, reasonableness and coding of the expense(s) being claimed by the Employee.

Employee reimbursement for manual expense claims will be paid into their nominated bank account held by the HR department in New Zealand dollars.

Failure to comply with the Expense Claim Policy and Expense Claim Procedures may result in the suspension of P Card, rejection of PeopleSoft Expense Reports, and suspension of approval authority of the Cost Centre Manager. It may also constitute misconduct or serious misconduct under Unitec's Disciplinary Policy and Procedures and may result in disciplinary action, up to and including dismissal.

Your Cost Centre Manager and Line Manager will be advised of breaches of this policy and will be responsible for appropriate remedial action.

3. Policy

Activity	Employee's Responsibilities	Employee's Cost Centre Manager's Responsibilities
Incurring business expenses	<ul style="list-style-type: none"> Purchasing goods or services on behalf of Unitec Local or overseas Business trip – completes the Application to Travel form Assistance for Tuition Fees – completes the Tuition Fees Assistance Application Form 	<ul style="list-style-type: none"> Verbal approval initially, then Expense Report approval in PeopleSoft Approved Application to Travel Form for business trip Approved Tuition Fees Assistance Application Form
Filing manual expense claim	<ul style="list-style-type: none"> Raising an Expense Report in the Travel & Expenses module in PeopleSoft Scanning tax receipts and other approved documents into the Expense Report Responsible for the validity of expenses incurred Submit to Cost Centre Manager for approval 	<ul style="list-style-type: none"> Responsible for validity of expenses incurred Check all transactions have an electronic tax receipt attachment, otherwise a reason must be provided by the Employee Reviews, approves or rejects work-flowed expenses Responsible for validity of expenses incurred
P-Card expenses	<ul style="list-style-type: none"> Review uploaded transactions from ANZ bank to PeopleSoft weekly Recode expense type if required Scanning tax receipts and other approved documents into the Expense Report in PeopleSoft Responsible for the validity of expenses incurred Transactions must be reviewed, coded and sent for approval by the 1st working day of the following month 	<ul style="list-style-type: none"> Check all transactions have an electronic tax receipt attachment, otherwise a reason provided by the Employee Reviews, approves or rejects work-flowed expenses Responsible for validity of expenses incurred
Cash advance	<ul style="list-style-type: none"> Completes Application to Travel form for business travels Raising an Expense Report in the Travel & Expenses module in PeopleSoft Scanning tax receipts and other approved documents into the Expense Report Deposits balance of unused cash advance to Unitec's bank account 	<ul style="list-style-type: none"> Check all transactions have an electronic tax receipt attachment, otherwise a reason provided by the Employee Reviews, approves or rejects work-flowed expenses Responsible for validity of expenses incurred

- The Employee and the Cost Centre Manager are responsible for ensuring that the expenses incurred are business related on behalf of Unitec.
- In the Description box of the Expense Report, the purpose for incurring that business expense must include the “What, Why, How, Where and Who” reason.
- All business related expenses claimed on P Card, Cash Advance and manual expense claim must be completed as an Expense Report in the PeopleSoft Travel & Expenses module.
- Where practical, when making purchases on behalf of Unitec, our preferred suppliers should be used. A list of preferred suppliers is on the Nest.
- All transactions (except for mileage) must have an electronic tax receipt attached in the Expense Report, otherwise a reason must be provided.
- For mileage claims, mileage is payable from home to destination or work to destination, whichever is less.
- The Cost Centre Manager is responsible for approving the Expense Report timely and ensuring that the transactions are correctly coded and electronic tax receipts attached by the Employee as per the expense type.
- A second level of approval by the General Manager of Finance is required for any Expense Report and Cash Advance amounts exceeding NZD5,000.
- All P Card transactions must be reviewed, assigned from “My Wallet” in the Travel & Expenses module in PeopleSoft to an Expense Report by the Employee and approved by their Cost Centre Manager by the first working day of the following month.
- If the Expense Report involves business travels, whether local or overseas, an Application to Travel form must also be completed and approved prior to travel. This approved form should be attached at the header level of the Expense Report.
- If the Expense Report is for reimbursement of tuition fees, a Tuition Fees Assistance Application Form must be completed and approved prior to be reimbursed. This approved form should be attached at the header level of the Expense Report.
- When requesting Cash Advance, the Employee must submit the approved Application to Travel form. A reconciliation for the first cash advance must also be submitted via the Expense Report, allocating the cash advance spent and depositing any balance of the unused cash advance to Unitec’s bank account before a second cash advance is given out.
- Manual expenses are reimbursed by Unitec fortnightly to a nominated bank account of the Employee’s as per the PeopleSoft HR system, hence the Employee must notify Payroll of any change of bank account numbers.

4. Responsibilities

Role	Responsibilities
Chief Financial Officer (CFO)	Policy sponsor
General Manager of Finance	Policy owner
Cost Centre Manager's Line Manager	<ul style="list-style-type: none"> • Authorises the Expense Report timely if the amount is above the Employee's Cost Centre Manager's DFA • When approval is re-assigned to them
Cost Centre Manager	<ul style="list-style-type: none"> • Verifies that the expenses incurred were Unitec business related • Authorises the manual Expense Report, cash advance reconciliation and P Card transactions
Employee	<ul style="list-style-type: none"> • Completes the Expense Report, • Reconciles the cash advance • Deposit any unused Cash Advance, personal expenses on P Card to Unitec's bank account • Reviews, copies to an Expense Report and recodes if required, the P Card transactions • Attaches electronic tax receipts to all expense lines • Attaches the approved Application to Travel form or approved Tuition Fees Assistance Application form
Expense Administrators	<ul style="list-style-type: none"> • Download P Card transactions from ANZ bank • Upload P Card transactions to PeopleSoft • Process Expense Reports • Monthly query reports to ensure all the Expense Report, or cash advance reconciliation, coding of P Card transactions are accurately completed • Reimburses the Employee accordingly
Unitec staff	Comply with this policy

5. Reference Documents

5.1 Compliance with Unitec Corporate policies & procedures

This policy will be conducted in accordance with Unitec's policies listed (but not limit to) as below:

- Expense Claim Procedures
 - Travel Policy
 - Travel Procedures
 - Purchasing Card (P Card) Policy & Guidelines
 - Procurement Policy
 - Sensitive Expenditure Policy
 - Sensitive Expenditure Procedures
 - Delegated Financial Authority Policy
 - Application to Travel Form
 - Tuition Fees Assistance Application Form
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6. Document Management and Control Details

6.1 Document Details

Version:	2.0	Issue Date this Version:	TBC
This Version Approved by:	Audit and Risk Committee	Date of Approval:	
Document Owner:	General Manager of Finance	Document Sponsor:	Chief Financial Officer
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