



Important Information for Users and Approvers of Cash Reimbursements Acquitted in TEMS (Travel & Expense Management System)

Background

Internal audit have recently completed a review of the TEMS system and have raised some areas of concern in relation to the approval of expense claims for cash reimbursements and credit card acquittals. As a consequence of this, it is appropriate to remind all TEMS Users, but especially Approvers, of the correct procedures.

Requestors

When making a claim the following must be observed:

- For cash reimbursements - All staff claims are made via TEMS and will not be accepted via accounts payable or cashiers.
- Exception to the above is; No Course Fees relating to staff development can be claimed for via reimbursement through TEMS, they must be claimed via Accounts Payable with an approved payment requisition with the attached evidence the fees have already been paid for by staff member, also attach the study support approval form which must include the approval from Manager that Deakin will reimburse course fees on completion of course, and the transcript of results indicating applicant has passed successfully all relevant modules of their course being claimed. [Application for Study Support General Staff](#).

Acquittals

Overarching requirements that apply for all transactions

It is the responsibility of the staff member to obtain and retain appropriate supporting documentation for any transactions, so that evidence can be supplied verifying that the transaction is business related. The [Credit Card Procedure](#) addresses what constitutes sufficient supporting documentation for all transactions.

- Supporting documentation must have the minimum details as follows:
 - name and address of the supplier
 - description of goods/services supplied
 - date of transaction
 - amount paid
 - method of payment and
 - amount of applicable taxes paid.
- Supporting documentation must be scanned in an acceptable format (TIFF, PDF, PDA, JPEG or JPEG2000) and attached to the expense management system for each transaction as part of the University's acquittal process.
- Supporting documentation must be compliant with Goods and Services Tax (GST) requirements (for Australian-based supply) and contain relevant information to assess whether there are Fringe Benefits Tax (FBT) implications for the transaction.
 - (The Corporate Finance website contains detailed information about [GST](#) and [FBT](#))
- For Australian transactions, if a valid tax invoice is not provided by the supplier Deakin may not be able to claim the GST credit for the purchase. If this occurs, the full cost of the transaction including the GST component will be charged to the relevant organisational area. For transactions with a value equal to or less than \$75 (excluding GST) no tax invoice is required to be issued, however the GST can be claimed so long as it is consistent with the requirements of clause 14 (see below) of the Credit Card Procedure. If a tax invoice is provided the claim for the GST (if applicable) must be as detailed in the tax invoice. **(Extract of clause 9 of the Credit Card Procedure)**
- In exceptional circumstances where a tax invoice/invoice/receipt cannot be obtained, a duly executed statutory declaration can be used instead provided that it includes details that verify that the transaction is related to a business expense. A statutory declaration will not entitle the University to claim GST on a transaction, and in these cases the full amount of the transaction will be charged to the relevant budget centre. A GST claim can only be made where it is consistent with the requirement of clauses 9 (see above) and 14 (see below) of the Credit Card Procedure.
- Supporting documentation attached to a transaction must relate to the particular transaction being verified for acquittal purposes. In circumstances where the one attachment contains the supporting documents to cover several transactions, the claimant must clearly identify which page(s) relate to the transaction being verified for acquittal purposes.

Sufficient supporting documentation

- Transactions must have sufficient supporting documentation for acquittal purposes. Documentation requirements are explained below:
 - a) EFTPOS dockets, order confirmations, booking confirmations or emails in isolation will not be accepted for acquittal purposes
 - b) A tax invoice/invoice from the supplier, embedded in an email from the supplier is acceptable for acquittal purposes.

Internet purchases

- A tax invoice from a supplier operating as a business within Australia or from the supplier's nominated service provider must be attached for acquittal purposes.
- The staff member must obtain a transaction receipt confirmation or a payment confirmation, that verifies the date of the purchase/payment, the vendor's details, the item/service purchased and the amount where the supplier does not provide an invoice but does provide an order/booking confirmation,. These must be attached for acquittal purposes.

International transactions

- Where the supplier does not provide an invoice and only a receipt is available, in addition to the receipt, the staff member must provide sufficient supporting information within the expense management system to verify that the transaction is related to a business expense.
- Where the supplier does not provide an invoice and where there is no receipt available, a duly executed statutory declaration containing sufficient information such as to verify the transaction is related to a business expense must be attached.
- Where the only available supporting documentation (tax invoice/invoice/receipt) is in a foreign language, a brief description/explanation written in English verifying the transaction as a business related expense needs to be given on the supporting documentation, or attached separately. A literal translation of the supporting documentation is not required.

There is no GST on international transactions and so no GST can be claimed

Transactions with a value equal to or less than \$75 (excluding GST)

- For GST to be claimed on any transactions with a value equal or less than \$75 (excluding GST), the staff member and approver must ensure that the description in the expense management system adequately explains the transaction and that GST is included in the transaction as not all transaction are subject to GST. This explanation must be sufficient to assess whether there are FBT implications for the transaction. ***(Extract of clause 14 of the Credit Card Procedure)***

Retention of documentation

- The staff member is required to retain the electronic copy and the hard copy of any documents/receipts attached to the acquittal until the transaction has been approved in the expense management system. After approval the staff member may discard any original hard or soft copy documentation.

Multiple supporting documents within supporting documentation

- The supporting documentation attached to a transaction must relate to the particular transaction being verified for acquittal purposes.
- In circumstances where the one attachment contains multiple supporting documents to several transactions, the claimant must clearly identify which page(s) relate to the transaction being verified for acquittal purposes.

Overseas travel costs exempt from GST

- Overseas travel costs are exempt from GST, this includes overseas conferences, overseas accommodation and meals, incidentals paid for overseas, travel fares overseas. GST Exempt has been locked in TEMS for the purposes of coding overseas travel costs. Note the cost of travel domestic which is for a connecting flight in relation to overseas travel booked this will also be free of GST. But a taxi taking one to the airport within Australia for overseas travel this would constitute GST. So with all overseas travel costs itemise each cost to ensure GST is correctly appropriated per item of expenditure.

Subscriptions / memberships

- Subscriptions/ memberships; a University allowable subscription/membership can be paid for on corporate card, which is a subscription/membership not directly related to a person, the university is the beneficiary and it stays within the university. Examples are publications, or newspaper subscriptions that is solely for the University.
- A subscription/membership where a person is the beneficiary (staff member) this is not a university subscription i.e. Chartered Accountancy membership, CPA membership. The university benefits indirectly but these subscriptions/ memberships are portable with the person who the subscription/membership relates to. If the subscription is directly related to a person's role one subscription per year can be claimed per staff member, on approval from staff members Manager. This must be paid for by staff member with proof of payment attached and then claimed back via expense reimbursement via TEMS.

Expenses billed in a foreign currency (FOREX)

- When acquitting an expense billed in FOREX, purchased in Australia but in USD, and where GST is payable on that item, there are two ways to account for these transactions; for example;
 - (a) either use the TEMS spend wizard 'Postage, Freight and Communication' and amount field 'Customs Duty GST free' and put the GST amount in this field. This will code the GST amount correctly to 8001-1, 80011, 2815, 71, 01 . Must be left as GST exempt.
 - (b) Or alternatively on the Expense Allocation Tab, split the cost to GST and non GST amounts using the small box with a + sign in it next to line 1 and then code the GST to 8001-1, 80011, 2815, 71, 01.

Review of scanned documents

- After the scanned document is uploaded and linked to the transaction open the document to ensure it has properly scanned and is readable – if not re-do this process.
- Ensure your documents are arranged / organised in such a manner to avoid the possibility of duplicate claims being made – eg arrange by trip / by conference / by month etc (whichever is the most appropriate way).

Review of account posting

- Ensure the account posting is correct – e.g.: budget centre / activity / natural account / fund source / entity (this is particularly relevant to people who operate within differing budget centres / activities / fund sources). If unsure ask relevant Finance staff member before submitting any claims or acquittals.

Approvers

When approving a claim the following must be observed:

- No staff development course fees are to be reimbursed to staff via TEMS, these staff reimbursements must be paid by payment voucher through accounts payable only, as HRSD need to account for all reimbursement of course fees.
- Open each uploaded document / linked to a transaction to ensure it is readable and clearly visible— if not return to the claimant for to scan and attach again prior to approval.
- Ensure that the document attached supports the actual expense item, the amount of the expense claimed or acquitted and the associated GST (if applicable) – eg the dollar amounts match - if not return to the claimant for re-processing prior to approval.
- In the case of amounts paid in foreign currency which are to be reimbursed or acquitted in AUD – ensure the attached documentation clearly details the foreign currency amount / the applicable exchange rate and the claimable AUD amount – if not return to the claimant for re-processing prior to approval.
- Where the receipt is not attached – ensure that a duly executed Statutory Declaration for the reason why the receipt is unable to be attached as well as the details and amount of the claim has been provided - if not return to the claimant for reprocessing (see Statutory Declaration).
- Ensure the account posting is correct – eg budget centre / activity / natural account / fund source / entity (this is particularly relevant to people we operate within differing budget centres / activities / fund sources) – if not return to the claimant for re-processing prior to approval.
- Be mindful of amounts approved in the past for a claimant, to avoid the possibility of duplicate payments being made (reports can be generated from the system to perform various analysis contact TEMS help desk for assistance).
- Be mindful of large cash reimbursements or regular large cash reimbursements being made by a claimant – as this would indicate that such amounts should be being paid for on a DU corporate credit card (either issued to the claimant or someone else in the relevant area).
- Ensure that all cash reimbursements for staff are being processed via TEMS and do not approve payment vouchers or expense claims which are paid via accounts payable – eg if a claim is presented to you for approval to process on a payment voucher, reject it, and have the claimant process it through TEMS.
- Staff members must not approve expenditure that relating to their own expenses.

- In situations where a claim is received by you for approval and you are a party to the expense claim (e.g. accommodation booking, meal payment), this must be escalated to your manager for approval within TEMS.
- **It is very important approvers are prompt to approve claims, if cash re-imburements are submitted and approved prior to COB Friday of every week, they will be paid into the claimants bank account the following Tuesday of the next week.**

Documentation to support the acquittal of a cash reimbursement in foreign currency

When acquitting an individual expense paid for in a foreign currency the following documentation must be attached:

- Receipts to support the amount spent, in the foreign currency
- In the case of missing receipts - a duly executed statutory declaration containing sufficient information to verify that the transaction is related to a business expense, in the foreign currency
- External confirmation detailing the Australian dollar amount converted, the rate of the conversion and the amount of foreign currency received on conversion
- This rate will be used to calculate the cash reimbursement in Australian dollars to ensure that the claimant is not out of pocket

Acting Financial Delegations

When a staff member holding a financial delegation will not be available to exercise their financial delegations (e.g. annual leave, overseas travel, etc) they must notify their manager and if deemed appropriate assign their financial delegation to a financial delegate. The staff member must advise the financial delegate of this in writing and complete an Acting Financial Delegations Request online form so that their financial delegations may be allocated to the staff member appointed on an acting basis (ie financial delegate).

The completion and submission of the Acting Financial Delegations Request online form is necessary to ensure the system is updated so that the transactions can be processed / approved during this time period.

Summary

The above guidance needs to be followed to ensure the correct expenses are incurred by the University along with the correct use of public funds. Refer also to relevant policy and procedures for further details on these transactions, including the Procurement Policy and Procedure and the Credit Card Use Policy, cash advance guidelines, Financial Delegations Policy – available on The Guide

[Credit Card Use Policy](#)

[Code of conduct](#)

[Procurement Policy](#)

[Procurement Procedure](#)

[Financial Delegations Policy](#)

[Prevention of Fraud and Corruption Policy](#)

[Study Support Procedure](#)

[Cash Advance Guidelines](#)

[Payment Card Security Policy](#)

[Payment Card Security Procedure](#)

For further assistance please feel free to contact FBSD TEMS Administration

tems-administration@deakin.edu.au

[Click For Access to Training Sessions and to TEMS Training Guides and Information](#)