Purchasing Procedures

Commencement Date: January 7, 2013
Category: Finance

1.0 POLICY SUPPORTED

These procedures, together with the Procurement Procedures, support the Purchasing and Payment Policy.

The Purchasing Procedures are intended to describe the process by which goods and services are ordered, paid for and recorded by the University. Templates, training material and reference guides are also available; see sections 6, 7 and 8 of this document.

The Procurement Procedures describe the decision making process as to what to buy, from whom and at what price.

Implementation Principles:

• All expenses must be incurred for University business purposes only.
• All expenses must be recorded in the University financial systems.
• Heads of areas are ultimately accountable for purchasing made within their area.
• All documentation should comply with relevant regulations including tax regulations.
• No netting of revenues and expenses is permitted. In other words, goods or services purchased must be accounted for in full while any offsetting revenue should be accounted for separately.
• Consistent with the University code of conduct, sharing of personal information is strictly prohibited, in particular user ID and password information for corporate cards and other financial systems or web sites used for purchasing.
• All purchase transactions should involve at least 2 people, generally a buyer (May be an admin or incurring officer) and an approver (may be an incurring officer but not the buyer).
• Each transaction must be specifically approved prior to order.
2.0 PURCHASING AND PAYMENT PROCEDURAL DETAILS

2.1 Overview of Procedures

This section covers the ordering, receiving and payment for all goods and services purchased by the University.

Excluded from these procedures are employee payments through payroll system and payments to students for tuition refunds or scholarships. Separate procedures apply in each of these circumstances. Other exceptional cases may be approved in writing by the Chief Financial Officer.

2.1.1 Permitted ordering methods

A purchase order is a formal request to buy a specific item for a specific price with specific terms and conditions. It may be in the form of a contract or under a previously agreed contract (for example whole of University contracts), or simply confirmation of the item and price under supplier standard terms.

Current methods include:
1. Using Finance One to generate a purchase order (see section 2.4.2)
2. Using the buying rates within an existing contract (see the procurement procedures)
3. Ordering goods or services by phone, over the web or in writing
4. No formal order required. A formal order may not be required for in-person purchases.

Prior to Purchasing certain aspects of procurement should be followed (For instance a Market Assessment and pricing comparison (Ref to Procurement procedures). Ordering of goods or services commits the University to spending and must only be performed within approved delegations (see the Register of Functions and Delegations, section 7).

Order documentation should be retained for later matching with Services or goods received and Invoices.

2.1.2 Permitted payment methods:

1. University issued corporate credit card.
2. Finance One purchase order process
3. Finance One payment without purchase order process
4. Finance One payment by way of paper based Invoice without Purchase order process (Allonge)
5. Reimbursement for University business expense that has been personally incurred (using Concur) or
6. Use of Per diem (through Payroll and following HR process and procedures)

Direct Debit or standing orders from either a Curtin bank account or any corporate credit card are not permitted as each individual payment transaction must be specifically approved. Areas wishing to pay by direct debit need the specific approval of Financial Services, Director of Financial Operations. Cash advances are discouraged due to the risk and operational problems in correctly accounting and recording. (see Section 2.2.10).
Each of the permitted payment methods is summarised below:

<table>
<thead>
<tr>
<th>Method</th>
<th>Recommended for</th>
<th>Approval process</th>
<th>Documentation Requirement</th>
</tr>
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</table>
| 1. University issued corporate credit card. | • General purchases amounts up to $5,000. Particularly purchasing from a non-regular supplier up to $5,000.  
• Purchases from whole of University contracts.  
• Travel related expenditure (including airfares and accommodation costs, overseas graduation costs, and conference fees).  
• All purchasing where payment is required at the time of purchase.  
• Purchasing done in person, on the internet or via phone. | Credit card acquittal approved within the Concur system. | Imaged records stored within Concur. |
| 2. Finance One purchase order | • Orders that have a specification and require approval prior to commitment to buy.  
• Larger purchases (ie greater than $5,000) if not from whole of University contracts.  
• Regular direct recurring items.  
• Note: Supplier must be willing to provide at least 30 days trade credit. | Order approved in Finance One prior to commitment. | Valid 3rd party documentation must be provided at the time of the re-payment request. Imaged records within Finance One. |
| 3. Finance One payment without purchase order process | • General goods and services when a credit card or purchase order isn’t appropriate.  
• Regular purchases from the same supplier.  
• Note: Supplier must be willing to provide at least 30 days trade credit. | Approval of Order by prior to purchase commitment. Approval of Invoice in Finance One prior to payment. | Originating area must maintain record of approval to order. Imaged records stored within Finance One. |
| 4. Paper based invoice without Purchase order | • Foreign Currency payments for goods and services.  
• No longer recommended for Australian Payments, however is available if required for payments over $5,000. | Physical signature of approver with the appropriate delegation. | Valid 3rd party invoice must be provided at the time of the payment request. Paper copy kept by Finance Services. |
| 5. Reimbursement of University business expense | • Smaller ad-hoc purchases or incidental travel expenses incurred by staff for University business purposes.  
• Not acceptable for Cash Advances – see section 1.2.10. | Request for reimbursement approved within the Concur system. | Imaged records within Concur are stored against each transaction. Valid 3rd party invoice must be provided in concur at the time of the re-imbursement request. |
| 6. Use of Per diem | • Certain Travel related expenses as approved by the Faculty  
• These transactions are all through Payroll system | Per HR process and Procedures | Per HR Process and Procedures. |

### 2.2 Overarching purchasing requirements and guidelines

#### 2.2.1 Documentation Requirements

Regardless of the ordering or payment method used, documentation of all expense transactions must be retained for accounting and regulatory purposes. Failure to provide and retain complete documentation may result in serious disciplinary action.

All transaction documentation must specifically include the following:

i) transaction date;

ii) transaction value;

iii) a full description of the Item(s) purchased;

iv) the name and address of the supplier;

v) the supplier’s ABN (if an Australian supplier) or equivalent from International suppliers; and

vi) the GST component.
2.2.2 Certain transaction types require more information to comply with regulations

<table>
<thead>
<tr>
<th>Type of Expense</th>
<th>Documentation required in addition to general documentation specified above. (Section 7.0 provide links to key documents)</th>
</tr>
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</table>
| Travel expenses.| • Travel Diary and related travel supporting documentation.  
• Employee Contribution Calculator if applicable.  
• Trip id provided through the Travel Approval System.  
Note Further details are also available from the Incidental Expenditure and Reimbursement Procedures. |
| Entertainment and hospitality, including all meals. | • Typically the number of staff members, guests and associates, names of employees.  
• Purpose of the entertainment.  
• Refer to separate guidelines for details.  
• Incidental Expenditure and Reimbursement Procedures. |
| Goods | • Goods Received note would normally be required to accompany the actual delivery. |
| Cash Advances | • Specific Reason for the cash advance  
• The necessary approves - see section 2.2.10 |

2.2.3 Additional Documentation Guidelines

A) In Person Purchasing and Payment
When purchasing and paying for goods or services in person, itemized store receipts together with an EFTPOS docket are normally sufficient. If details of items purchased are missing, the buyer must liaise with the supplier to resolve any such delivery matters and any anomalies should be noted on the receipt.

B) Internet Purchasing and Payment
The same documents as above are required. Certain web sites do not provide sufficient documentation so care should be taken to ensure that information can be provided. Where, for example, no Tax invoice can be provided the GST cannot be reclaimed and the full cost including GST will be borne by the area purchasing the item.

Secured internet sites must be used. If you are unsure on how to recognize a secure site contact the CITS Service Desk.

Card information should not be stored in the web sites and should be re-entered for each purchase. If card information is required to be stored, the web site user names and passwords must not under any circumstances be shared with other employees. It is important to remember that the corporate cardholder is responsible for all purchases on the card and should take the same level of care on passwords to web sites as they do for the card itself. Card holders must always be able to describe the items purchased on the corporate card issued to them. Failure to follow this guide can result in a breach of the University’s corporate card holder agreement which can result in cards being revoked.

C) Telephone Purchasing and Payment
Where a purchase is arranged by telephone using the corporate card, the cardholder must retain delivery documentation and any other documentation, which details the purchase. A tax invoice should always be requested to accompany the goods supplied and be stored in the acquittal process against this transaction.

2.2.4 Guide for Buyers
The Buyer is the person actually ordering or purchasing the goods or service. The Buyer should ensure that the purchase is completed within the terms and conditions and that documentation is sufficient (see Section 2.2).

Buyers need to ensure that payments are processes once and only once, particularly payments paid by credit card are not subsequently passed for payment through accounts payable.
2.2.5 Guidance for Approvers

Purchase approval is a key control to ensure that the University is spending funds in ways that are consistent with its strategy, and each purchase is an appropriate use of public funds.

By approving a transaction approvers are stating that:

• The items being purchased are intended for University use and appropriate for their intended purpose. If the approver does not feel able to make this determination they should seek advice and ask questions until they are satisfied.
• Documentation is complete and sufficient to meet business and regulation requirements.
• The information allows the transaction to be appropriately recorded in the University systems correctly.

Who can approve and what value is defined by the Register of Functions and Delegations (See section 7)

Invoice splitting or any other methods used for the purposes of avoiding the appropriate delegated approval is strictly forbidden and may result in disciplinary action.

2.2.6 Retention of Records

Transaction records that are attached to the transaction in Concur or Finance One need to be retained within the originating area and forwarded to records and information management in line with their guidelines.

The Financial Management Act 2006 (WA) and State Records Act 2000 (WA), require that records of contracts and arrangements entered into for the supply of goods and services, including quotes, purchase orders and other correspondence with suppliers, shall be retained to allow for the subsequent certification of supplier Tax Invoices and for possible scrutiny by External Auditors.

For guidance on the duration of retention of records, refer to University Information Management.

2.2.7 Taxes and Duties

Purchases by the University

Purchases by the University can be exempt from Customs duties, but not from GST. GST is reclaimed retrospectively and purchases must therefore be evidenced by a Tax Invoice.

Purchases by Staff Members and Students

Staff and students are not permitted to purchase goods and services for personal use or benefit through the University in order to obtain GST or Customs duty exemptions. The exception to this is through staff salary packaging arrangements (See Section 7)

2.2.8 Customs Agents

An Administrative Area may use the services of a customs agent to process imports. The customs agent requires copies of the supplier tax invoice and purchase order. An Administrative Area should make arrangements directly with their chosen custom agent.

With some imports, such as exhibitions on loan, bank guarantees may be required. The arrangement of any bank guarantee is to be made through the Manager Transaction Services, Financial Services. The Administrative Area must provide details of the goods (e.g. value, duration and purpose). These arrangements can be complex to finalise and sufficient time should be allowed.

2.2.9 Leaving the University

Staff Leaving the University would ensure that, prior to the last day of employment:
• All outstanding expense reimbursement claims are at least submitted.
• Corporate Credit Card is destroyed and returned to Financial Services.
• Any web site accounts that included the credit card information have been disabled.
2.2.10 Cash Advances to employees

Cash advances are not considered an appropriate or cost effective method for purchasing goods or services. The university approved methods outlined in 2.1.2 should be used.

Under certain truly exceptional circumstances cash advance may be required. Each cash advance must be approved in advance by the executive manager. Once approved the relevant individuals corporate card may be used.

2.3 University Issued Corporate Card

A corporate card is provided to enable in the purchasing of goods and services for the University in an easy to use, efficient manner. Corporate cards may be provided to specific University staff members who are engaged in the purchasing of goods and services for the University.

Applying for a Corporate Card

Applicants must complete:

- The relevant corporate card application form and any additional identification forms required by the card issuer. The relevant forms are available from the Financial Services website: [http://finance.curtin.edu.au/concur/Forms_Guidelines.cfm](http://finance.curtin.edu.au/concur/Forms_Guidelines.cfm)
- A University Corporate Card Agreement acknowledging the limitations imposed on the use of the card and their responsibilities for its care. The card must be used at all times in accordance with the agreement and all university policies and procedures.

Specific credit card limits must be requested on the application form. Financial Services reserve the right to modify requested credit card limits as appropriate.

The University Corporate Card Agreement must be approved by the Head of Organisational Unit before a corporate card can be issued.

All applicants are potentially subject to a criminal reference check at the discretion of Financial Services.

2.3.1 Head of School / Area Guidance on Approving the Application

a) In deciding whether an application for a corporate card should be approved, consider the position held by the staff member and only approve the application where the performance of duties requires the purchase of goods and services.

b) The default spending limit will apply to new accounts, the Head of Organisational Unit may request a revision to this limit based on monthly spending pattern.

c) Spending limits may be adjusted (increased or decreased) at any point by the Approver emailing Concur Helpdesk, Financial Services

d) Financial Services discourages the use of cash advance withdrawal facilities. Should cash advances be required this must be specifically requested with appropriate reasoning provided to Financial Services (during corporate card application) and approved by the Head of Organisational Unit. A strong preference is for individuals to use the employee reimbursement process in Concur (Section 2.5) rather than the corporate card cash advance facility. The Head of Organisational Unit must decide whether there is a business need for a cash withdrawal facility at the time of approving an application. A decision must take into account the efficiency of the Concur employee reimbursement process, the high cost of interest and the restrictions on cash withdrawals. Interest and fees charged on cash withdrawals will be charged to the cardholder’s cost centre.

2.3.2 Revocation of Corporate Cards
Financial Services may revoke the use of a corporate card at any time. The primary reasons for such a revocation include but are not limited to:

i) Failure to adhere to the conditions outlined in the University Corporate Card Agreement and the policy and procedures set down in this document; or
ii) The cardholder has been suspended from duties in relation to any misconduct-related matter;

Prior to revoking a corporate card, Financial Services will review the circumstances and advise the individual of the intended action.

The Head of Organisational Unit also has full discretion to request that a corporate card held by a staff member in his/her area of responsibility be revoked.

2.3.3 Specific Conditions for the issue of a Corporate Card

The cardholder will take all reasonable steps to secure and safeguard the corporate card.

In the event that the corporate card is lost or stolen, the cardholder will immediately notify the card issuer (Current ANZ) and Financial Services.

The cardholder must surrender the corporate card(s) (cut in two) to the supervisor:

i) On cessation of employment with the University;
ii) On transfer to a new position within the University (unless prior approval to retain the card(s) is received from the transferee’s new Approving Authority); or
iii) If the corporate card is revoked by the University.

At all times Financial Services retain the authority to reduce the corporate card limit or remove any corporate card (including cash advance facilities) at their discretion.

2.3.4 Restrictions on the use of a Corporate Card

The corporate card will not be used, nor will it be permitted to be used, other than for business and work-related purposes.

Specifically a corporate card cannot be used for the following purposes:

- The drawing of cash without receiving, for each occasion, the prior written approval from the Executive Manager,
- Personal Expenditure for any reasons what so ever.
- Payment of any allowance as cash (e.g. for per diems/subsistence on official business travel);
- Purchase of goods or services for which approval has not been received, or for which no delegation is held;
- Purchase of fuel where the cardholder also holds a fuel card, such as a Shell card; unless the fuel card is not accepted due lack of service provider in the area (international travel or remote locations)
- Internal payments within the University, except over the counter payments at the University Bookshop; or
- Payment of study fees for a staff member.

2.3.5 Personal Expenditure using the Corporate Card

The corporate card cannot be used to incur personal expenditure except in to one occurrence specified below.

In the instance where a personal expense is mistakenly incurred, a personal cheque or bank transfer for the non-business expenditure should be presented to the University Cashier upon return to the University. The receipt from the University Cashier for the payment must be included with the supporting documentation for the relevant corporate card acquittal. The bank transfer must include information to allow for later identification of the transaction, including staff ID.
The only exception is where a spouse/partner accompanies the cardholder on University business and expenses incurred as a couple cannot be split between the corporate card and personal payment, the total cost may be met on the corporate card. In such circumstances, the non-business portion of the expenses must be settled upon return to the University immediately.

2.3.6 Corporate Card Concur Acquittal procedures

1. Each transaction must be assigned to a cost centre and expense type (line item). The default cost centre will be applied by the system unless the transaction is allocated to another cost centre. Refer to the Concur User Guide for instructions: http://finance.curtin.edu.au/concur/Forms_Guidelines.cfm

2. A image of all the relevant documentation must be scanned and attached to each transaction

3. Concur Audit requirements must be complied with at all times.

4. Acquittals must be completed by the 20th of each month.

5. The transaction is then ready for approval and can be submitted.

6. Expenses that are not approved may ultimately be required to be repaid to the University by the employee as a personal expense.

Acquittal instructions for cash advances differ slightly. Refer to the Concur User Guide for advice: http://finance.curtin.edu.au/concur/Forms_Guidelines.cfm. Further Concur training material is available if required see sections 6, 7 and 8 on this document.

2.3.7 Concur Approval procedures:

1. The designated approver must approve all credit card transaction acquittals.

2. This approval should include a review of all the expenses from a business perspective and also to ensure that the expense types (line items) and other coding such as GST is correct.

3. Any concerns about the transactions should result in a rejection of the expenses, perhaps requesting further information or the escalation through the approval flow to a more senior manager.

4. Approvals should be completed on a timely basis to ensure that corporate cards are not suspended or cancelled; this should always be by the last day of the month.

An approver can request for an initial checker to be given access to preview Concur expense reports on their behalf. The approver can then formally approve the transaction once details such as the line item have been checked. These changes can be requested by emailing the Concur helpdesk email.

Concur Training material is available if required see sections 6, 7 and 8 on this document.

2.3.8 Other important procedural information.

The approver should generally be the person responsible for the business area incurring the expenses. They are commonly a senior member of staff who understands the responsibility and can provide feedback and reject Concur expense reports should the need arise.

2.3.9 Specific information about the timeliness of acquittals

The University’s procedures to ensure that cardholders are held accountable for timely and satisfactory acquittal/approval of their corporate card use are as follows.

Acquittals that are outstanding for more than 1 month will result in the card being suspended. Email reminders will be sent, however it is ultimately up to the card holder to ensure the expenses are acquitted and approved on a timely basis. Note: the card holder should ensure approval is completed on a timely basis.

Corporate cards which have been suspended will only be reinstated once Financial Services is satisfied that previous outstanding balances have been satisfactorily acquitted and approved. Any costs incurred in reinstating the card will be charged to the cost centre in which the relevant cardholder is employed.

Financial Services reserve the right to keep records of persistent slow acquitters and approvers and working
with the individuals take any necessary action to ensure that accurate timely acquittals can be achieved on a consistent basis.

<table>
<thead>
<tr>
<th>Deadlines</th>
<th>Action</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to 20th day of each month</td>
<td>Cardholder (or delegate) to submit all transactions prior to the current month for approval</td>
<td>All transactions up to 30 June must be acquitted and submitted for approval by 20 July</td>
</tr>
<tr>
<td>By the last day of the month following the 20th</td>
<td>Approving Authority approves transactions submitted by cardholders up to the 20th day of the month</td>
<td>All transactions submitted for approval by 20 July must be approved by 31 July</td>
</tr>
<tr>
<td>Within 7 days of the month end</td>
<td>notified by Financial Services to the appropriate Executive Manager for action</td>
<td>Any unacquitted/unapproved June (or prior) transactions are advised by 7 August</td>
</tr>
<tr>
<td>At least once per financial quarter</td>
<td>The Chief Financial Officer or nominee will review unacquitted amounts over 60 days old and determine if the credit card facility is to be withdrawn</td>
<td>Any cards with unacquitted June (or prior) transactions may be cancelled from 31 August</td>
</tr>
</tbody>
</table>
2.4 Supplier Payments through Finance One Accounts Payable

This includes:
1. Finance One Purchase order
2. Finance One Account Payable Workflow process
3. Paper based invoice without Purchase order

2.4.1 Supplier Set up

Payment from Finance One Accounts Payable can only be made to approved registered suppliers. In order to request a new supplier the supplier set up form (supplier details form –see Section 7) must be completed. Up to 5 working days is required for supplier set up.

Supplier set up requests must include:
- A valid ABN for all domestic suppliers. Should a valid ABN not be possible PAYG will be withheld from all payments as required by ATO regulation. Certain and only very specific limited payments may be made to suppliers without an ABN. Financial Services should be contacted if this is required.
- A valid tax file number from the country of origin for all foreign suppliers except in truly exceptional circumstances.
- Supplier bank account information. Cheque payments to suppliers are no longer processed except in truly exceptional circumstances. Evidence from the supplier must be provided to validate the bank account information.

Other matters:
- Employee reimbursements are not permitted through Accounts Payable and employees will not be set up in Finance One.
- Other Curtin entities will not be set up in Finance One. Settlement between Curtin entities should be made by general ledger Journal. Contact your finance representative if in doubt.

2.4.2 Finance One Purchase Order Processing

Use of the Finance One purchase order system requires specific set up and training. Areas wishing to use this process should contact the Manager of Transactions within Financial Services to arrange set up.

2.4.3 Finance One Account Payable Workflow process

This enables the processing of an invoice for payment through an automated workflow in Finance One.
Procedure:
1. The inputter and the approver must be set up in Finance one. Approver setup in the Authorised Signatory List is based on the delegation limits with the Register of Functions and Delegations.
2. The inputter should enter the information required and upload the documentation.
3. The inputter should ensure that all the details are correct and the documentation provided meets the minimum standard specified above.

Reference the Finance One Quick Reference guides for specific assistance (section 7.0)

Specific procedural guidelines:
Email approval is not permitted. Online approval is required; however emails supporting the expense may be attached to provide improved documentation.

Processing time are defined in the Charter of Service available on the finance web site.

2.4.4 Paper based invoice without Purchase order (Allonge)

Primarily intended for foreign payments, however these may also be used for domestic invoices without Purchase orders.

Procedure:
1. Paper form available on the web site must be completed.
2. Attach all the relevant documentation.
3. Signed by the incurring officer and Approver on the paper form. Approval limits are defined by the delegation of authorities.
4. Completed form must be forwarded to Financial Services.

Processing time are defined in the Charter of Service available on the finance web site.

Small Value Purchases

Small value purchases of $60 or less (including GST) will not be processed through this paper based process and must be paid for either by corporate card (Section 2.1) or by employees followed up employee reimbursement (Section 2.5) or the new Finance Account Payable process (Section 2.4.3).

Reference the Finance One Quick Reference guides for specific assistance (section 7.0)

2.4.5 Other important procedural information for Finance One payments

Quotation of Australian Business Number (ABN)

Where a supplier has not quoted an ABN, and has not provided a "Statement by Supplier" form, the University is required to deduct Pay As You Go (PAYG) withholding tax from payments for goods or services exceeding a value of $75, excluding GST.

Goods and Services Tax (GST) Recovery and Tax Invoices:

a) The University is able to recover GST paid to suppliers from the Australian Taxation Office (ATO), providing that a valid Tax Invoice is available to support the amount of GST paid. Where a supplier charges GST, a Tax Invoice must therefore be obtained for all purchases of goods or services exceeding a value of $75, excluding GST.

b) There is an exception to this rule for purchases of goods or services not exceeding a value of $75, excluding GST.

Supplier credit request applications

Any applications from suppliers requesting information to enable credit applications or credit checks on the University should be forwarded to the Manager Transactions, Financial Services.

Disputes with Suppliers

a) Occasionally, disputes will arise with suppliers where the supply is incomplete, damaged, or in some other way unsatisfactory. Under such circumstances, the Incurring Officer or person receiving the goods and/or services must notify the supplier and make arrangements for correction. The supplier Tax Invoice should not be processed until satisfactory receipt of goods and/or services has been confirmed. The due date for the payment of the supplier tax invoice may be amended to reflect the later corrective supply.

b) Financial Services and/or Legal and Compliance Services may assist, as necessary to resolve disputes where the Administrative Areas are unable to do so satisfactorily.

Prompt Cheques/ EFT

Requests for prompt payment outside normal payment cycles must be made in writing by the Approving Authority or Incurring Officer and will only be actioned at the discretion of the Senior Finance Officer Accounts Payable, Financial Services in the following exceptional circumstances where the delay has been caused by action outside of the control of the University:

a) The University has been issued a legal notice for payment;
b) The University is contractually obligated to make payment by a specific time;
c) The University will incur significant interest/penalty charges for late payment.
Any late payment charges may be made against the area requesting a special payment run.

Cash Cheques

Cheques made payable to "Cash" will only be issued in exceptional circumstances and at the discretion of the Manager Transactions, Financial Services. Such circumstances may include:

a) Overseas visitors on short term visits  
b) Emergency student loans  
c) Student Float Reimbursements  
d) Petty Cash Floats up to May 2013  
e) Payment is to a student and delay will cause financial hardship.

2.5 Direct Personal Expense Followed by Reimbursement

University expenses incurred directly by an employee are reimbursed through Concur.

Procedure for Employee set up:

- Email the completed form to Concur Helpdesk via email: [ConcurHelpdesk@curtin.edu.au](mailto:ConcurHelpdesk@curtin.edu.au)
- Account set up can take up to 2 working days.
- Once the account is created, the employee will receive an account activated email with login instructions.

Procedure for reimbursement:

- Log in to Concur (Either through Oasis or via the Smart phone / tablet applications)
- Enter your bank account details.
- Once you receive confirmation from Concur that your bank account has been confirmed, follow the prompts to complete the claim. Refer to the Concur Staff Reimbursement User Guide: [http://finance.curtin.edu.au/concur/Forms_Guidelines.cfm](http://finance.curtin.edu.au/concur/Forms_Guidelines.cfm)
- Ensure that the invoices/receipts are attached. Invoice or receipt must be attached for every transaction (see Section 2.2.1 for information on required documentation).
- Submit the claim for approval.
- In order to receive your reimbursement your report will need to be submitted and the report approved by your approver.
- Payment batches are made every week with the cut-off time being 2.00pm every Tuesday. Reimbursement reports will then be processed and you should receive your payment within 2-3 business days.

More information is available through the user guides on the Finance web site:

- Concur User guide
- Concur Staff Reimbursements User guide

Other important procedural information for staff reimbursements

Changes to designated bank account: These changes can be made at any point by logging on to Concur and making the necessary changes directly.

Set up smart phone apps: Concur requires a PIN and user name ([staffid@curtin.edu.au](mailto:staffid@curtin.edu.au)). The PIN that must be set up in the profile section of the web application prior to using the smart phone apps. You will need to log on to Concur web site to set up the PIN or make changes.

Transaction Minimums: There is no minimum transaction value in concur and the current maximum reimbursement value is $5,000. Supporting documentation must always be provided for all transactions regardless of value.

Cash advances: This method cannot be used for cash advances to employees. Invoice or receipt information confirming the expense must be attached for every transaction (see Section 2.2.1 for information on required
3.0 RESPONSIBILITIES

Procedure Manager

The procedure manager for a policy or procedure is an Executive Manager who is largely responsible for the area of work covered by the policy or procedure.

The Procedure Manager is responsible for:

(a) reviewing, maintaining and seeking approval for new and changed policies and procedures;
(b) approving procedures, where applicable; and
(c) monitoring and reporting breaches of compliance with policies and procedures.

4.0 SCOPE OF PROCEDURES

This section covers the ordering, receiving and payment for all goods and services purchased by the University. This includes any amounts that might be required as payment of pass through amounts.

Not covered here is:
1. employee payments through HR payroll
2. payment to students representing tuition refund or scholarship
3. agent commission net settlements where specific agreements exist
4. Curtin Bookshop book purchases

Separate procedures apply for each of these circumstances. These policies are specific to the area and maintained by that area.

5.0 DEFINITIONS USED IN THESE PROCEDURES

Policy Preferred Definitions
Most definitions are those listed in the University’s listing of Policy Preferred Definitions.

Approver
The individual who is approving the purchase transaction (either the Order or the payment).

Incurring Officer (Buyer)
Individual ordering or buying the good or service.

Item
Means a distinct part that can be specified separately in a group of things that could be included on an invoice and/or purchase order.

Pass through amounts
Funds received from a 3rd party with the sole intent that it be provided to another 3rd party. This might include specific government assisted travel allowances that are to be passed onto qualifying students.

6.0 TEMPLATES

Templates are available from the Financial Services Web site and include:
- Supplier set up form
- Corporate card application form
- Concur Access form
- Invoice without order form Domestic
- Invoice without order form International
7.0 RELATED DOCUMENTS/LINKS/FORMS

7.1 Purchasing Related Procedures:

- Procurement Procedures (including Travel)
- Asset procedures
- Ex-Gracia (Acts of Grace) procedures
- Petty Cash Policy and Procedures
- Incidental Expenditure and Reimbursement Procedures
- Human Resources Policies and Procedures
- Hospitality - Protocols for the Observation of FBT Legislation in Hospitality Arrangements

7.2 Register of Functions and Delegations (Note you must be logged in to see this documentation)

7.3 On the Financial Services Web site:

- Finance One Purchase order processing procedures
- Finance One Quick Reference Guides
- Concur User Guide and Training Material
- Summary of pay types by process (AP vs HR vs Concur)
- Cash advance acquittal procedures
- Taxation information and FBT Rules
- Employee Contribution calculator
- Payment to student representing tuition refund or scholarship payroll, (see separate HR / Payroll procedures)

7.4 On the Strategic Procurement web site:

- Procurement Procedures (Web site)
- Whole of university contract register (on Procurement Web site)

8. OTHER RELEVANT DOCUMENTS/LINKS

8.1 University Information Management disposal: http://uim.curtin.edu.au/tools/disposal_authorities.cfm

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REVISION HISTORY (please fill in all previous details, if it is a NEW policy this will be filled in by Legal & Compliance Services when the details are received from Executive Support)

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