

## REIMBURSEMENT OF EXPENSES POLICY

<b>Section</b>	Finance
<b>Contact</b>	Finance
<b>Last Review</b>	November 2020
<b>Next Review</b>	November 2023
<b>Approval</b>	SLT 20/12/194

### Purpose:

The purpose of this policy is to provide guidance on what the University considers appropriate costs for reimbursement to a staff member.

### Policy:

The University will reimburse a staff member for actual and reasonable expenses incurred on the University's behalf by that staff member.

Any expenses reimbursed must relate directly to University business and should not reasonably be expected to have a Purchase Order raised for the expense or be paid by Massey credit card, i.e. one-off transportation costs such as taxis, train fares, meal expenses.

Only expenses approved within University policies and limits will be reimbursed. After the expense is incurred, the staff member must complete an online claim through the Electronic Management System (EMS) – FlexiPurchase. The Staff Reimbursement User Guide and FlexiPurchase App User Guide are available on the OneMassey website.

Itemised receipts are needed for all expenditure (overseas or New Zealand) so they can be checked for policy compliance.

All reimbursements will be made by direct credit into an employee's bank account. Reimbursements will not be made by cash.

No staff member may approve reimbursement of his or her own expenditure. Approval must be authorised by the delegated authoriser as detailed in EMS.

When submitting a reimbursement claim, staff should advise the delegated authoriser of any instances which do not comply with the criteria described in this policy, e.g. expenses which are not supported by a GST invoice/receipt. The delegated authoriser must check the staff reimbursement claim in the EMS to ensure all expenses are:

- Coded to appropriate ledger code(s)
- Reasonable and comply with the Sensitive Expenditure and Gifts Policy
- Supported by itemised GST invoices/receipts and documentation scanned into EMS

If the expense is \$50 or over, for any supplier registered for New Zealand GST, there must be an itemised GST invoice/receipt. EFTPOS slips and copies of credit card statements do not meet the GST tax invoice requirements and

are therefore not acceptable. If no GST invoice/receipt is obtained, reimbursement will not be paid. There is an exception for mileage claims where evidence of the reason for the journey is required.

Any purchases which attract Withholding Tax such as payment for time worked or services, must not be made on the Massey Credit Card nor should they be made in cash and reimbursement sought. These must be paid on an invoice accompanied by an IR330C and forwarded to Payroll. Please refer to the Sensitive Expenditure and Gifts Procedures for further information

Expenses need to be claimed within one month of incurring the expense, per the Travel Policy and Procedures and Sensitive Expenditure and Gifts Policy and Procedures.

Delegated authorisers must comply with Massey University's Delegations of Authority Policy and cannot authorise the payment of any staff reimbursement where they have a financial interest or a potential conflict of interest.

There are three levels of approval of expenses:

- Manager 1 – responsible for approving staff reimbursements up to and including \$5,000
- Manager 2 – responsible for approving credit card transactions up to and including \$5,000
- Manager 3 – responsible for approving credit card transactions and staff reimbursements over \$5,000

*Note: These Manager levels are specific to the EMS and may differ to other delegation levels as specified in the University's Delegations of Authority Policy.*

Finance will ensure that all staff reimbursements are paid within ten working days of receipt, provided they are complete and authorised correctly.

Staff issued with a University credit card should refer to the Credit Card Policy and use their credit card as the preferred payment method.

**Audience:**

All staff

**Relevant Legislation:**

None

**Legal Compliance:**

None

**Related Procedures and Documents:**

[Staff Reimbursement User Guide](#)  
[FlexiPurchase App User Guide](#)  
[Credit Card Policy](#)  
[Delegations of Authority Policy](#)  
[Sensitive Expenditure and Gifts Policy](#)  
[Sensitive Expenditure Procedures](#)  
[Procurement Policy](#)  
[Travel Policy](#)  
[Fraud and Corruption Policy](#)

**Document Management Control:**

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