



Chief Executive Financial Instruction No. 14

Staff Reimbursement

Document Information

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All Staff

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Document endorsed by

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EXECUTIVE SUMMARY

This instruction relates to reimbursements to staff for approved expenditure considered to be of a work related nature.



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1. Obligations under this Instruction

1.1 Overview

This instruction defines the Suburban Land Agency (the Agency) policy in relation to staff reimbursements. It is issued in accordance with Part 8 Section 56 of the *Financial Management Act 1996* (FMA).

1.2 Compliance

Failure to comply with this instruction may result in the Agency not complying with its responsibilities under the FMA.

Managers and staff are therefore accountable to the Chief Executive Officer (CEO) for the fulfilment of their responsibilities under these instructions. Non-compliance will be taken as a serious matter and may result in disciplinary action or be reflected in management performance reviews.

2. Overview of Staff Reimbursement

2.1 Purpose

To reimburse staff for approved work-related expenditure that has been incurred and paid by them.

2.2 Approval by Delegate

Part 8 Section 56 of the FMA requires that expenses incurred are properly authorised; payments are properly authorised and correctly made; and that proper accounts and records are kept. Accordingly, all claims must be signed by the claimant and the appropriate delegate as per the Agency's Delegations Matrix, which is found on the intranet.

Delegates who have the authority to authorise staff reimbursements in accordance with this instruction are delegates with the authority to exercise Delegation Type B – *Authorise Accounts for Payments* as per the Agency's Delegations Matrix. The approving delegate must be of a higher level than the applicant. Reimbursements for the CEO may be approved by the Chief Financial Officer, following provision of appropriate evidence by the CEO.

2.3 Types of Items That May Be Reimbursed

The items that may be approved for reimbursement to staff include the following:

- mobile phone costs;
- study assistance;
- training course fees;
- travel (meals and incidentals but not accommodation);
- professional memberships; and
- other items considered to be of a work-related nature including postage and parking.

2.4 Documentation

A Staff Reimbursement claim form must be accompanied by a complete, legible copy of the tax invoice, receipt (or proof of payment) and copies of other appropriate supporting documentation.

In addition to the above requirements, further specific documentation is required for the following:



- Mobile phone costs - calculations showing what makes up the amount claimed for reimbursement supported by extracts of original invoices; and
- Study assistance reimbursements - certified copy of transcript (or printout of the Educational Institution's online notification of results), and a copy of the approved 'Study Assistance' form.

Compliance with the above requirements will be subject to periodic and random audit.

3. Procedure for Staff Reimbursement

3.1 Approvals

The delegated approvals detailed in section 2.2 must be obtained.

3.2 Procedure for Making a Claim

The procedure to make a claim is as follows:

1. Staff members requiring reimbursement for work related expenses must complete and submit the approved Staff Reimbursement form along with the required documentation to Finance. Forms that are incomplete, incorrect, or missing documentation will be returned to the claimant with a request to provide compliant documentation, before the claim is processed. The Staff Reimbursement form is located on the Agency's intranet under the *Finance, Systems and Valuations* tile and under *Forms*.
2. The claimant should keep a copy of the form and attachments in their entirety, for their own records.

3.3 Procedure for Finance

Upon receipt of the approved Staff Reimbursement form, Finance will review the claim to ensure that:

- the form received is properly completed, signed by the claimant and approved by the correct delegate;
- flexfield coding is correct and if not, add the correct flexfield code;
- relevant supporting documents for the expense type are attached (compliant original tax invoice and receipt for payment; certified copy of transcript; copy of approved 'Study Assistance' form etc);
- amounts are correctly calculated; and
- the item has not been previously claimed.

If the claim meets all requirements, the form and attachments are scanned and saved, otherwise the claim form is returned to the claimant.

The original claim and attachments are sent to Shared Services Centre (SSC) for processing.

The processing of the form is followed-up upon any inquiry by the employee.

3.4 Processing and Payment by SSC

Payments will be made by SSC in accordance with its normal timeframes for making payments.

Payment is remitted directly into the staff member's bank account that has been nominated on the Reimbursement form. All original documentation will be held by SSC.