

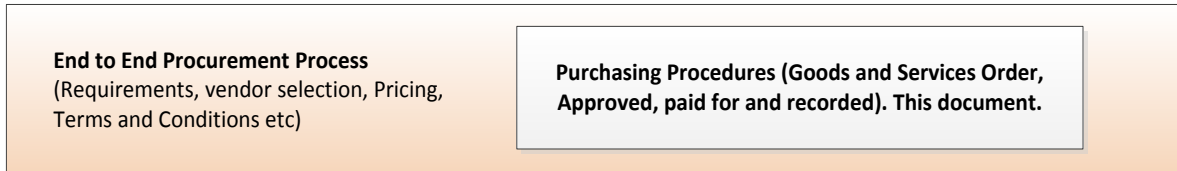
Purchasing Procedures

1. LEGISLATION/ENTERPRISE AGREEMENT/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 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.



2. IMPLEMENTATION PRINCIPLES

- Expenses must be incurred for University business purposes only.
- All expenses must be recorded in the University financial records.
- Heads of areas are ultimately accountable for the purchases 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.
- Each transaction must be specifically approved prior to order (see table below on permitted payment methods).

3. PROCEDURAL DETAILS

3.1. Overview of procedures

This section covers the ordering, receiving (confirmation of delivery) and payment for all goods and services purchased by the University.

Excluded from these procedures are employee payments through the 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.

3.1.1. 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 3.4.2)
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, such as a Market Assessment and pricing comparison: refer to the *Procurement Procedures* for further information.

Ordering of goods or services commits the University to spending and must only be performed within an individual's approved delegations: refer to the [Delegation Register](#).

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

3.1.2. Permitted payment methods:

1. University issued corporate credit card
2. Finance One purchase order process
3. Finance One payment without purchase order process
4. Reimbursement for University business expense that has been personally incurred (using Concur) or
5. Use of Per Diems (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. Exceptions to this requirement need the specific approval of the Director, Financial Operations and Strategic Operations, Financial Services. Cash advances are discouraged due to the risk and operational problems in correctly accounting and recording (see Section 3.2.11). See the [Travel Finance related matters](#) for guidance on expenses incurred when travel on University business.

Each of the permitted payment methods is summarised below:

Method	Recommended for	Approval process	Documentation Requirement
1. University issued corporate credit card.	<ul style="list-style-type: none"> • General purchases amounts up to \$5,000, and in particular purchasing from non-regular suppliers up to \$5,000. • Purchases from "whole of University contracts" for which credit card is the agreed method of payment. • 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; approval by the direct manager of the card holder.	Imaged records stored within Concur.
2. Finance One purchase order	<ul style="list-style-type: none"> • Orders that have a specification and require approval from others prior to commitment to buy. • Larger purchases (ie greater than \$5,000) if not from "whole of University contracts". • Regular direct recurring items. • Note: the supplier must be willing to provide at least 30 days credit. 	Order approved in Finance One prior to commitment, typically by the area manager with the required delegation limit.	Valid 3 rd party documentation must be provided at the time of the payment request. Imaged records stored within Finance One.

Method	Recommended for	Approval process	Documentation Requirement
3. Finance One payment without purchase order process	<ul style="list-style-type: none"> General goods and services when a credit card or purchase order isn't appropriate. Regular purchases from the same supplier. Note: the supplier must be willing to provide at least 30 days credit. 	Approval of Order by the appropriate delegated authority prior to purchase commitment. Approval of Invoice in Finance One prior to payment, typically by the area manager with the required delegation limit.	Imaged records stored within Finance One, including any written purchase order/instructions initially created outside Finance One.
4. Reimbursement of University business expense	<ul style="list-style-type: none"> Smaller ad-hoc purchases or incidental travel expenses incurred by staff for University business purposes. Not acceptable for Cash Advances – see section 3.2.11. 	Request for reimbursement approved within the Concur system approval by the direct manager of the employee seeking reimbursement.	Imaged records are stored within Concur against each transaction. Valid legible 3 rd party invoice must be provided in Concur at the time of the reimbursement request.
5. Use of Per Diem	<ul style="list-style-type: none"> Certain Travel related expenses as approved by the Faculty These transactions are managed through the Payroll system. 	Per Human Resources Procedures	Per Human Resources Procedures.

3.2. Overarching purchasing requirements and guidelines

3.2.1. Documentation Requirements

Regardless of the ordering or payment method used, documentation of all expense transactions must be retained for accounting and regulatory purposes by the Finance teams responsible.

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 Australian Business Number (ABN) (if an Australian supplier) or equivalent from International suppliers; and
- vi) the GST component (if an Australian supply).

3.2.2. Certain transaction types require more information

Type of Expense	Documentation required in addition to general documentation specified above. (Section 8 provides links to key documents)
Travel expenses	<ul style="list-style-type: none"> Travel Diary and related travel supporting documentation. Employee Contribution Calculator if applicable. Trip ID provided by the Travel Approval System. <p>Note: Further guidance is available from the Incidental Expenditure guidelines.</p>
Entertainment and hospitality, including all meals	<ul style="list-style-type: none"> Typically the number of staff members, guests and associates, names of employees. Purpose of the expense related guidelines on the Finance Web site.

Type of Expense	Documentation required in addition to general documentation specified above. (Section 8 provides links to key documents)
Goods	<ul style="list-style-type: none"> Goods Received note would normally be required to record the actual delivery.
Cash Advances	<ul style="list-style-type: none"> Specific reason for the cash advance. The necessary approval – (see section 3.2.11)

3.2.3. Certain transaction types require more information

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.

Secure internet sites must be used. If you are unsure on how to recognize a secure site, contact your Finance Service team for assistance.

Card information should not be stored in websites and should be re-entered for each purchase. If card information is required to be stored, the website user names and passwords must not under any circumstances be shared with other employees. The corporate card holder is responsible for all purchases on the card and should take the same level of care with passwords to websites as they do for the card itself. Card holders must always be able to describe the items purchased with the corporate card issued to them. Failure to follow this procedure 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.

3.2.4. Guide for Buyers and nominated confirmers of delivery

The Buyer is the person actually ordering or purchasing the goods or service on behalf of the University. The Buyer should ensure that the purchase is completed and consistent with the need to be fulfilled by this purchase and that documentation is sufficient (see Section 3.2).

Buyers need to ensure that payments are processed once and only once. In particular, payments paid by credit card must not be subsequently passed for payment through accounts payable.

3.2.5. 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 that each purchase is an appropriate use of public funds.

By approving a transaction approvers are certifying that:

- i) The items being purchased are for University use only and are appropriate for their intended purpose. If the approver is not able to make this determination they should seek advice and ask questions until they are satisfied.

- ii) Documentation is complete and sufficient to meet business requirements.
- iii) The information allows the transaction to be appropriately recorded in the University systems correctly.

Who can approve, and what value, is defined by the [Delegations Register](#).

Formal approval occurs at different points in the process. When a Purchase Order is used, approval is obtained at the beginning of the formal purchase transaction. With credit cards the formal approval is the acquittal approval. For invoice only purchases the formal approval is the approval of the invoice at the point of payment.

Any method used for the purposes of avoiding the appropriate approval oversight is inappropriate and strictly forbidden. For example: invoice splitting to avoid delegation limits or incurring expenses where there may be personal benefit in ways that result in the expense being concealed from the relevant line manager.

3.2.6. Confirming delivery

Confirming receipt or delivery is a necessary part of the purchasing process when using Finance One ordering and payment processes.

The Finance Service team will request confirmation of delivery from the local area. When a Finance One purchase order has been used, delivery confirmation can be completed through the Finance One Purchase Order process; at other times the deliver should use Finance one workflow to confirm delivery.

There are occasions when the approver may also be the appropriate person to confirm delivery of an item. This is more common for service related items when the approval can be seen as confirmation of delivery. If in doubt the appropriate manager's approval should be sought.

3.2.7. Retention of Records

Transaction records that are attached to the transaction in Concur or Finance One do not need to be retained for long periods within the originating area. Care should be taken to ensure that the records image attached in the financial systems is of sufficient quality and legibility. Financial Services recommends that local records are retained within the originating area for 3 months. These records should not be forwarded to Financial Services for archiving.

For guidance on the duration of retention of records, refer to University Information Management http://uim.curtin.edu.au/tools/disposal_authorities.cfm.

3.2.8. Tax and Duties

Purchases by the University

Purchases by the University can be exempt from Customs duties, but not from GST. GST paid is reclaimed retrospectively and purchases must therefore be evidenced by a Tax Invoice. When a tax invoice is present cost centres are not charged the GST, when there is not GST invoice cost centres are charged the full amount include the GST.

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 8).

3.2.9. Custom Agents

A buyer may use the services of a customs agent to process imports. The customs agent requires copies of the supplier tax invoice and purchase order. Financial Services will assist you to make arrangements directly with the 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 Processing, 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.

3.2.10. Leaving the University

Staff leaving the University must ensure that, prior to the last day of employment:

- All outstanding expense reimbursement claims are (at least) submitted in Concur.
- Their Corporate Credit Card is cut in half and returned to Financial Services.
- Any web site accounts that store their credit card information have been disabled

3.2.11. Cash Advances to employees

Cash advances are generally not considered an appropriate or cost effective method for purchasing goods or services. The University-approved methods outlined in section 3.1.2 should be used.

Under certain exceptional circumstances a cash advance may be required. Each cash advance must be approved in advance by the relevant Executive Manager. Once approved, the relevant individual's corporate card may be used to obtain the cash advance. The [Incurring Travel Related Expenses](#) guide on Finance web site provides more information on Travel related spending and when cash advances may be acceptable.

3.3. University Issued Corporate Card

A corporate credit 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.

3.3.1. Applying for a Corporate Card

Applicants must complete:

- i) 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 web site: http://finance.curtin.edu.au/concur/Forms_Guidelines.cfm
- ii) 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 reserves the right to modify requested credit card limits as appropriate.

The University Corporate Card Agreement must be approved by the relevant line manager as determined by each area before a corporate card can be issued.

3.3.2. 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) New accounts will be allocated a spending limit by Finance; the Head of Organisational Unit may request a revision to this limit based on actual or expected monthly spending pattern.
- c) Spending limits may be adjusted (increased or decreased) at any point by the designated approver emailing Concur Helpdesk, Financial Services.

- d) Financial Services discourages the use of cash advance withdrawal facilities. Should a cash advance facility be required this must be specifically requested with appropriate reasoning demonstrating the business need during the 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 (refer section 3.5) rather than the corporate card cash advance facility. Interest and fees charged on any cash withdrawals will be charged to the cardholder's cost centre.

3.3.3. Revocation of Corporate Cards

Financial Services may revoke the use of a corporate card at any time. The primary reasons for 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.

3.3.4. Specific Conditions for the issues 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 their 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 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 retains the authority to reduce the corporate card limit or revoke any corporate card (including cash advance facilities) at its discretion.

3.3.5. 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 University business 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 relevant Executive Manager;
- Personal expenditure for any reasons;
- 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;
- Internal payments within the University for any reason whatsoever without the express approval of the Chief Financial Officer;
- Payment of study fees for a staff member.

3.3.6. Personal Expenditure using the Corporate Card

The corporate card may not be used to incur personal expenditure.

In the instance where a personal expense is mistakenly incurred on a corporate card the Curtin ePay must be used to repay the University for the expenditure. A specific transaction type has been set up for this purpose and receipt of the payment must be included with the supporting documentation for the relevant corporate card acquittal. The documentation must include sufficient information to allow for later identification of the transaction, including staff ID number.

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 personal portion of the expenses must be paid to the University in the same way as noted above.

3.3.7. Corporate Card acquittal procedures

The Finance Services team will complete the core Concur acquittal except in exceptional and previously agreed circumstances. Cards holders may choose to complete their own acquittal when the volumes of transactions are small; this work cannot be delegated to non-Financial Services administration staff.

The Cardholder or local area administration teams will:

- i) Provide receipts to the Finance service team on a timely basis (by the 10th of the following month);
- ii) Provide other information as necessary to accurately complete the acquittal transactions, such as cost centre details if the default cost centre is not to be used; information for FBT purposes (eg attendees at a meal or function).

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 7 and 8 of this document.

3.3.8. Corporate Card approval procedures

- a) The designated approver must approve all credit card expenditure as part of the acquittal process to ensure that expenses are appropriate from a business perspective.
- b) Any concerns about transactions must be pursued by requesting further information or the escalation through the approval flow to a more senior manager. Your Finance service team may be consulted to assist in this process.
- d) Approvals should be completed on a timely basis to ensure that corporate cards are not suspended or cancelled.

A corporate card must not be used for transactions on behalf of the designated approver. For example training undertaken by the designated approver should be incurred on the approver's own corporate card. Similarly, expenditure for hospitality (including meals) should be incurred on the corporate card of the most senior attendee. Concur Training material is available if required: see sections 7 and 8 of this document.

3.3.9. Other important procedural information

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

3.3.10. 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.

- a) Expenditure that is unacquitted (including approval) for more than 1 month will result in the card being suspended. Email reminders will be sent; however, it is ultimately the card holder's responsibility to ensure that expenses are acquitted and approved on a timely basis.
- b) 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 card holder is employed.

Financial Services reserves the right to keep records of persistent slow acquitters and approvers and will take any action necessary to ensure that accurate timely acquittals are achieved on a consistent basis.

Deadlines	Action	Example
Up to 10th day of each month	Cardholder to submit all receipts and other documentation for the prior month for processing and approval. These can be submitted electronically through the Concur app, scanned and emailed, or delivered to your Financial Services service centre in paper copy.	All transactions up to 30 June must be submitted to Financial Services by 10 July.
Approval within 5 days of request to approve.	The Approving Authority must review and approve the acquittal within 5 days of receiving the request to approve.	Financial Services, once the receipts have been reconciled and processed, will forward the information for approval, say by the 20th of the month. In this example the approver should provide approval by the 25th.
End of the month following	Finance Services reserve the right to suspend credit cards where the acquittal and approval have not been received for 1 month following.	June expenditure must have been acquitted - including approval - by 31 July in order to ensure that the corporate card is not suspended.

3.4. Supplier Payments through Finance One Accounts Payable

This includes:

- i) Finance One Purchase orders; and the
- ii) Finance One Account Payable Invoice-only Workflow process

All invoices must now be processed through the workflow, which is initiated by the supplier sending the invoice to the [Accounts Payable](#) email address.

3.4.1. 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 at least 1 working day in advance of payment date.

Supplier set up requests must include:

- A valid ABN for all domestic suppliers. Should a valid ABN not be available, PAYG tax is required by ATO regulations to be withheld from all payments. Certain specific exceptional payments may be made to suppliers without an ABN: Financial Services should be contacted in advance if this is required and the ATO "Statement by Supplier" form completed and signed by the supplier.
- A valid tax file number from the country of origin for all foreign suppliers except in exceptional circumstances, in which case Financial Services should be contacted in advance.

- Supplier bank account information. Cheque payments to suppliers are no longer processed except in exceptional circumstances. Evidence from the supplier must be provided to validate bank account information.

Other matters:

- Employee reimbursements are not permitted through Accounts Payable and employees will not be set up in Finance One.
- Other areas within Curtin will not be set up in Finance One. Settlement between Curtin areas should be made by general ledger Journal. Contact your Finance service team if in doubt.

3.4.2. 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, Transaction Processing within Financial Services to arrange set up.

3.4.3. Finance One Accounts Payable Workflow process

This enables the processing of an invoice for payment through an automated workflow in Finance One:

1. The Invoice must be sent by the supplier directly to the Finance [Accounts Payable](#) mailbox.
2. The Approver and Deliverer must be setup in Finance One, the Approver having the appropriate delegation limit aligned to the Delegations Register.
3. The Finance team reviews and processes the invoice.
4. Area teams may be asked to confirm delivery and assist with other background information.
5. Area managers must approve the invoice for payment within the Finance Accounts Payable workflow.

Refer to the Finance One Quick Reference guides for specific assistance (section 8)

Email approval is not permitted. Approval within Finance One is required; however emails supporting the expense may be attached to provide improved documentation.

3.4.4. Other important procedural information for Finance One payments

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, Transaction Processing, 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 person receiving the goods and/or services must notify the supplier and make arrangements for correction. The supplier Tax Invoice should not be processed for payment 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 originating area is unable to do so satisfactorily.

Prompt Payments

Requests for "prompt payment", ie payment outside normal payment cycles, must be made in writing to the Manager, Transaction Processing and will only be actioned at the discretion of this Manager, considering the exceptional circumstances, such as:

- 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 the 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 Processing, Financial Services. Such circumstances may include:

- a) Overseas visitors on short term visits
- b) Emergency student loans
- c) Student Float Reimbursements
- d) Payment is to a student and delay will cause financial hardship.

3.5. Reimbursement of business expenses paid for by a staff member

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

Procedure for Employee set up

- Complete Concur Access form available on Financial Services website: http://finance.curtin.edu.au/concur/Forms_Guidelines.cfm
- Email the completed form to Concur Helpdesk via email: 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 activation 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](#).
- Ensure that the invoices/receipts are attached. Invoice or receipt must be attached for every transaction (see Section 3.2.1 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 day with the cut-off time being 2.00pm. 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). 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/ Maximums: 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 3.2.1 for information on required documentation). For Cash Advance processes, see section 3.2.11.

4. RESPONSIBILITIES

Refer procedures above.

5. SCOPE OF PROCEDURES

These procedures cover the ordering, receiving and payment for all goods and services purchased by the University. This includes purchasing on behalf of third parties that might be considered "*pass through*" payments.

Excluded from the scope of these procedures are:

1. employee payments through payroll;
2. payment to students representing tuition refunds or scholarships;
3. agent commission net settlements where specific agreements exist;

Separate procedures apply for each of these circumstances.

6. DEFINITIONS

(Note: Commonly defined terms are located in the [Curtin Common Definitions](#). Any defined terms below are specific to this document)

Approver

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

Receivers of Delivery

The individual who is responsible for confirming that the good or service has been delivered to Curtin.

Incurring Officer (Buyer)

This refers to the person requiring 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

Goods or Services purchased for or 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.

Team Naming Convention

- Financial Services – refers to the complete team reporting to the CFO
- Financial Reporting team – refers to the team working for the Director, Financial Reporting
- Financial Operations team – refers to the team working for the Director, Financial Operations and Strategic Procurement
- Finance Service team – refers to the directs directly dedicated to Faculty and Central area

service and includes members of the reporting team and the Operations team

7. SCHEDULES

Templates are available from the [Financial Services Web site](#) and include:

- Supplier set up form
- Corporate card application form
- Concur Access form

8. RELATED DOCUMENTS/LINKS/FORMS

8.1. Purchasing related procedures and guides:

- [Procurement Procedures](#)
- [Travel Procedures](#)
- [Asset Procedures](#)
- [Act of Grace Payment Procedures](#)
- [Incidental Expenditure Guidelines](#)
- [Human Resources Policies and Procedures](#)

8.2. [Delegations Register](#) (Note you must be logged in to see this documentation)

8.3. On the [Financial Services Web site](#):

- 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 for Travel involving person component
- Payment to student representing tuition refund or scholarship payroll,
(see separate HR / Payroll procedures)
- Travel - Finance related matters

8.4. On the [Strategic Procurement web site](#):

- Procurement Procedures
- [Whole of university contract register](#)

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

Policy Compliance Officer	Philip Thomas , Director, Financial Operations and Strategic Procurement Financial Services
Policy Manager	Chief Financial Officer
Approval Authority	Chief Financial Officer
Review Date	1 st April 2018

REVISION HISTORY

Version	Approved/ Amended/ Rescinded	Date	Committee / Board / Executive Manager	Approval / Resolution Number	Key Changes and Notes
	Approved	07/03/2007	Planning and Management Committee	PMC 15/07	Document No 00202/07
	Amended	09/05/2007	Council	C 58/07	Document No 00390/07
	Administratively Updated	06/09/2007	Director, Legal and Compliance Services		Titles Updated
	Administratively Updated	20/03/2008	Director, Legal and Compliance Services		Reformatted and Amended to Reflect Organisational Chart
	Amended	03/06/2008	Planning and Management Committee	PMC 44/08	Attachment A to Document No 00557/08
	Amended	14/10/2008	Planning and Management Committee	PMC 97/08	Attachment 1 to Document No 001045/08
	Amended	02/06/2009	Planning and Management Committee	PMC 47/09	Name Change from Staff Services to Human Resources
	Amended	22/09/2009	Planning and Management Committee	PMC 105/09	Attachment 1 to Document No 01365/09
	Rescinded	26/06/2012	Planning and Management Committee	PMC 66/12	Attachment 1 to Document No 00622/12, effective one week after date of decision
	Approved	04/09/2012	Chief Financial Officer	EM1224	Unconditional (Previously title Purchasing Policy and Procedures, as rescinded by PMC on 26/06/2012)
	Amended	10/01/2013	Chief Financial Officer	EM1327	Unconditional approval
	Amended	30/03/2015	Chief Financial Officer	EM1511	Unconditional