

CORPORATE CREDIT CARD AND REIMBURSEMENTS PROCEDURE

SCOPE

This procedure applies to Monash University staff and other authorised persons operating on behalf of the University (collectively referred to as 'staff' for the purpose of this procedure) and students authorised to use corporate credit cards (corporate cards), access cash advances and seek reimbursements for business-related purchases.

For the purpose of this procedure, references to 'the University' include Monash University Australia, Monash University Malaysia, Monash University Indonesia and the World Mosquito Program (WMP) Ltd (and its subsidiaries) unless indicated otherwise.

PROCEDURE STATEMENT

This procedure outlines:

- how to seek reimbursements;
- how to apply for a corporate card; and
- the ongoing obligations of holding a corporate card and the actions required by the cardholder and expense approver to meet these.

1. Submitting Reimbursements

1.1 Staff and students seeking reimbursement must ensure:

- all requested information and detail is accurately provided, including any information related to fringe benefits tax (FBT); and
- tax invoices and other required supporting documentation, as outlined in clauses 5.9 - 5.15 below is uploaded to the expense report.

1.2 Reimbursements must be claimed within six months from the transaction's date and should be claimed within the same calendar year. Only the Director, Finance Strategy and Operations (Monash University Australia), Director Finance and Procurement (Monash University Malaysia), Finance Manager (Monash University Indonesia), or Finance and Operations Manager or Chief Operating Officer (WMP Ltd) have the discretion to allow reimbursements for claims made outside the prescribed time frame.

1.3 Reimbursements for appropriate expenditure made on the University's behalf using personal funds are requested and processed through an expense report in the expense management system for staff, [claim form](#) for students, adjunct/honorary staff and visitors as per the [University Visitors Procedure](#).

2. Corporate Credit Card Application Process

2.1 The applicant should discuss their application with their supervisor or manager who holds a financial delegation.

2.2 The applicant must review the general eligibility criteria set out in the [Corporate Credit Card and Reimbursements Policy](#) and apply via:

- [the online form](#) for Monash University Australia;
- [the online form](#) for Monash University Malaysia;
- email to mifinance@monash.edu for Monash University Indonesia; or
- email to accounts@worldmosquito.org for WMP Ltd.

2.3 The corporate card administrator must confirm the expenditure is within the monthly delegation of the applicant and provide the application to the corporate card provider.

2.4 The corporate card administrator must ensure that in their capacity as agent for the corporate card provider, all prescribed processes for verifying an applicant's identity are undertaken, documented and recorded appropriately.

2.5 The corporate card administrator advises the applicant of the outcome of their application and the action required to receive the corporate card.

- 2.6 The applicant and the applicant's expense approver must undertake mandatory compliance training before the corporate card is provided.

3. Appropriate Expenditure

- 3.1 Cardholders and staff seeking reimbursements are required to exercise judgement about what constitutes an appropriate business need when making purchases on the University's behalf, as set out in the [Corporate Credit Card and Reimbursements Policy](#).
- 3.2 The following are examples of appropriate expenditure:
- reasonable expenses incurred while travelling for business, for example, meals, transport, business-related excess baggage (e.g. lab equipment); vaccinations required for business-related travel; or power adaptors;
 - reasonable amounts for flowers for significant occasions such as bereavements, staff departures, official functions, milestones (birthdays), ceremonies, exhibitions, donors or guest speakers;
 - conferences and training in connection with a staff member's position that has been approved by the expense approver or cardholder's supervisor;
 - tickets to attend promotional events for the purpose of furthering the University's business development;
 - entertainment of guests at the University, in accordance with the [Gifts Policy](#) and [Gifts, Benefits and Hospitality Procedure](#);
 - reasonable expenditure for team-building exercises;
 - food and beverages for staff and visitors attending working meetings (such as lab meetings and networking meetings) in accordance with the [Gifts, Benefits and Hospitality Procedure](#); and/or
 - purchases made by the University's purchasing teams as necessary (e.g. where an overseas vendor only accepts payment by corporate card).
- 3.3 In addition to clause 3.2, staff of WMP Ltd may purchase IT equipment using a corporate card pending prior approval by the WMP Ltd Finance and Operations Manager and that the equipment meets appropriate cyber security standards in accordance with WMP Ltd's standard operating environment.
- 3.4 The University may approve a reimbursement for reasonable expenditure incurred to enable a staff member to perform their role whilst working from home, where that expenditure aligns with the [Corporate Credit Card and Reimbursements Policy](#), and is in accordance with any applicable provisions in the University's Enterprise Agreement or contract.
- 3.5 Travel bookings, including airfares, accommodation, car hire and any business-related amendments, may be made through the University's [Travel Management Company](#) or directly with a provider as per the [Staff and Student Travel Policy](#), [Staff Travel Procedure](#), [Student Travel Procedure](#), [Leading Student Group Travel Procedure](#) and the Staff Travel Schedule - World Mosquito Program Ltd (*forthcoming*).
- 3.6 When sourcing and obtaining airfares, accommodation or car hire, cardholders must consider the direct and indirect costs (including the cost of a cardholder's time) and any risks associated with the preferred options. Examples of this include, but are not limited to, the safety record of the airline, location of the accommodation or insurances required for the car hire. For information regarding travel refer to the [Monash Travel Page](#).

4. Inappropriate Expenditure

- 4.1 Inappropriate expenditure is expenditure that:
- is in conflict with any general principle, condition or obligation of corporate card use as outlined in the [Corporate Credit Card and Reimbursements Policy](#);
 - can be acquired through a University procurement function;
 - is unlawful or not in accordance with the terms and conditions of the corporate card provider; or
 - expenditure that is specifically listed as an inappropriate expenditure example in this procedure.
- 4.2 The University will take action to recover any expenditure or refuse to pay a reimbursement request for a transaction that is inappropriate.

Inappropriate Personal Expenditure

- 4.3 The following are examples of inappropriate personal expenditure, excluding expenditure of this nature made in an emergency:
- purchases from the University that should be acquired through the University's IDN facility;
 - in a personal capacity and not in the course of employment e.g. personal coffee or lunch;
 - personal top-up and credit accounts (including Myki, Paystay, E-tag, Touch & Go, GrabPay) on corporate cards (these items may be sought through reimbursement where transactions are business-related);
 - fines, including traffic and parking infringements, speed and red light camera violations, tow away or library fines;
 - any form of parking permit, including all types of hourly/daily/annual Monash parking permits;

- cash advances, over-the-counter withdrawals, ATM Transactions or the purchase of bank cheques, travellers' cheques or foreign currency;
- child-minding, unless an exception is specifically provided for under a research grant, e.g. Advancing Women's Research Success Grant;
- donations;
- personal insurance;
- equipment procured principally for the private use of an individual;
- personal clothing or apparel; and/or
- personal telephone and home internet connections .

Inappropriate Memberships and Subscriptions

4.4 The following are examples of inappropriate membership and subscriptions expenditure:

- airline club (including all frequent flyer and all lounge memberships as outlined in the [Staff Travel Procedure](#));
- University club memberships;
- subscriptions and professional memberships unless an exception is provided for under the [Salaries, Allowances and Loadings Procedure](#); and
- platform subscriptions such as LinkedIn, Dropbox, iStock photo where the primary purpose is of a personal nature.

Inappropriate Travel Expenditure

4.5 The following are examples of inappropriate travel expenditure:

- any form of upgrade to an existing travel booking (including seat selection or upgrade of seat selection, non-business related excess baggage charges or any customs charges incurred);
- recreational or room charges incurred (including alcoholic beverages, in-house movies, health spas, saunas, massages etc.). (There may be circumstances where it is reasonable for staff to purchase certain items from a hotel room, for example water and non-alcoholic beverages in countries where tap water is not safe to drink, and toiletry items);
- fuel purchases for private vehicles (including Australian staff salary sacrificing);
- fuel purchases for University vehicles unless Motorpass is not accepted; and
- any expenditure on behalf of a non-employee accompanying traveller (including family member(s)), unless an exception is specifically provided for under the relevant Travel Procedure/s or grant conditions.

Inappropriate Entertainment and Meal Expenditure

4.6 The following are examples of inappropriate entertainment and meal expenditure:

- entertainment of staff at external venues and functions (e.g. Christmas, birthdays, farewells) that has not been approved by an expense approver; and
- food and/or beverages whilst undertaking a conference and food is provided by the conference provider, unless dietary requirements have not been appropriately catered.

Inappropriate Expenditure for a University Purpose (other expenditure)

4.7 The following are examples of inappropriate other expenditure:

- repetitive purchasing that could be established as a purchase order;
- invoices received that include a purchase order number;
- contractor payments or expenses in association with contractor engagement, and all other personal and professional services;
- transactions made while on any type of leave other than Outside Study Programme (OSP) leave and conference leave;
- gifts in the form of donations to charities;
- Australian suppliers who do not hold an ABN or Malaysian suppliers who do not hold a CCM as per the [Supplier Payments Procedure](#);
- tips, unless undertaking travel in a country where it is customary to do so or there are compulsory gratuity charges;
- any asset acquisitions and IT purchases at Monash University Malaysia and Monash University Indonesia;
- for Monash University Australia asset acquisitions exceeding AUD\$5,000 and the purchase of IT equipment (e.g. computers, mobile phones, etc.) where the value exceeds AUD\$300; and
- for WMP Ltd asset acquisitions exceeding AUD\$6,000.

4.8 Inappropriate expenditure on a corporate card will be referred to the cardholder's supervisor and/or expense approver and/or Monash HR or WMP Ltd HR, and credit card access will be suspended or cancelled.

5. Acquitting of Corporate Card

Cardholder Responsibilities

- 5.1 Cardholders must acquit their corporate card as follows:
- Monash University Australia and WMP Ltd: by the 25th day of the next month from the date of transaction;
 - Monash University Malaysia: within five days of the date of transaction; and
 - Monash University Indonesia: within 14 days of the date of transaction.
- 5.2 Where a cardholder inadvertently makes an inappropriate transaction, the cardholder must undertake to repay the amount within five days of the transaction by following the steps outlined under Personal Expenses on the [Manage Your Credit Card Intranet Page](#) or by contacting the corporate card administrator.
- 5.3 Corporate card acquittal must be processed through the relevant expense management system and cardholders must:
- ensure all required information and detail is entered, including any information related to FBT; and
 - upload and attach tax invoices and other supporting documentation, as outlined in clauses 5.9 - 5.15 below.
- 5.4 Cardholders should familiarise themselves with information and training about acquitting corporate cards.

Expense Approver Responsibilities

- 5.5 The expense approver must review the expense report via the expense management system as soon as practicable (not exceeding two weeks from the date the expense report is submitted). Expense approvers must ensure the expenditure is appropriate and in accordance with the general principles underpinning corporate card use.
- 5.6 Expense approvers must assess and verify to the extent that is reasonable:
- the expenditure is justified based on budget requirements for the particular business unit;
 - an accurate and comprehensive description of the business purpose has been completed;
 - all required supporting documentation has been uploaded and reconciles with the transaction amount and description of the expenditure; and
 - the correct cost and fund centre have been entered.
- 5.7 If the expense approver is unsure if the expense is appropriate they must seek advice from the corporate card administrator.
- 5.8 If the report is satisfactory, it must be approved via the expense management system. If deemed to contravene the Corporate Credit Card and Reimbursements Policy and/or this Procedure, the report must be returned via the expense management system, along with a comment to the corporate card administrator, who will advise the cardholder of actions required to rectify.

Supporting Document Requirements

- 5.9 Supporting documentation must provide clear evidence of payment for an appropriate transaction e.g. tax invoices, conference program details, expense payment declarations, or employment contract as appropriate, and all details contained must align to the particulars within the expense management system.
- 5.10 Monash University Australia staff must include Nutrip ID details, including travel expenses (e.g. airfares and accommodation) as part of the expense report. For information regarding Nutrip refer to the [Monash Travel Page](#).
- 5.11 A tax invoice should be obtained for all transactions incurred, including online purchases.
- 5.11.1 For Australian transactions less than AUD\$75 (excluding GST where applicable), alternative documentation (e.g. cash register receipt or invoice) that includes all relevant information (e.g. vendor name, transaction amount, goods description) is accepted.
- 5.12 A clear description of the goods or purpose for the transaction must be included for the supporting documentation to be deemed valid.
- 5.13 The University may request the original supporting documentation is provided where a cardholder or person seeking reimbursement fails to upload a copy when acquitting the expense in the expense management system.
- 5.14 Cardholders, expense approvers and persons seeking reimbursement are responsible for ensuring all required supporting documentation is true and correct when acquitting and/or seeking reimbursement for each expense.
- 5.15 In the event that supporting documentation concerning Monash University Australia or WMP Ltd Australian transactions are lost or cannot be obtained, a Monash University Australia [Statement for Missing Tax Invoice Form](#) or WMP Ltd Statement for Missing Tax Invoice Form (available from the WMP Ltd corporate card administrator) must be submitted. If this form is not submitted within the prescribed acquittal time frame, the expenditure will be deemed to be personal expenditure and the cardholder will be personally liable for the transaction amount.
- 5.16 In the event that supporting documentation concerning a Monash University Malaysia transaction is lost or cannot be obtained, the claim will not be allowed.

Implications for Failing to Acquit Corporate Card Transactions

- 5.17 The cardholder and associated expense approver will be contacted where transactions have not been acquitted detailing a prescribed date that associated expenditure must be acquitted.
- 5.18 If a corporate card remains un-acquitted or expense(s) unapproved after the prescribed date, the University may take the following actions:
- if a transaction has not been acquitted after the due date, an acquittal warning email will be sent to the cardholder, expense approver and manager advising that the card will be suspended if action is not taken immediately; or
 - if the transaction fails to be acquitted within three business days of the warning email being sent, the corporate card will be suspended at the discretion of the University.

6. Monitoring and Reporting

Compliance Review

- 6.1 Corporate card administrators undertake monitoring and reviews of corporate card use and reimbursement requests through:
- regular expenditure audits to assess and verify the appropriateness of expenses; and
 - ensuring cardholders fulfil all acquittal requirements, including completion within the prescribed time frame, providing accurate supporting documentation, and allocation of expenditure to the correct cost and fund centre.

Non-compliance

- 6.2 The University maintains a record of cardholders who make non-compliant corporate card transactions and who fail to acquit within the prescribed time frame. These reports may be tabled at the University's Audit and Risk Committee.
- 6.3 If a cardholder or individual requesting reimbursement fails to comply with the general principles, conditions and obligations of corporate card use and expenditure, the University may take the following action:
- notifying the Dean, Faculty General Manager, Faculty Finance Manager or Director of the cardholder's repeated non-compliant corporate card transactions and failure to acquit;
 - refusal to pay a reimbursement request;
 - suspension of card until an investigation is undertaken, and where required, discipline proceedings undertaken by Monash HR or WMP Ltd HR;
 - cancellation of corporate card and revocation of approval for use and, where relevant, revocation of financial delegation; or
 - investigated in accordance with the University's Fraud and Corruption Control [Policy](#) and [Procedure](#).
- 6.4 If the expense approver repeatedly approves inappropriate expenditure, they will be held to the same account as the cardholder.

Cancellation and Return of Corporate Cards

- 6.5 The University may cancel a card if the corporate card has been inactive for a period of 12 months or more.
- 6.6 Cardholders must return their corporate card upon the request and/or when leaving the University. Prior to returning the corporate card, the cardholder must cancel any direct debit or automatic payments.
- 6.7 Corporate cards are assigned to a staff member based on the requirements of their role. Corporate cards are not a fixed entitlement that may be carried across different roles without approval from department or supervisors.
- 6.8 Where a corporate cardholder's employment arrangements change or they leave the University, it is the staff member's responsibility to notify the corporate card administrator to assess the implications and to cancel the corporate card if necessary. The cardholder's supervisor is responsible for notifying the corporate card administrator of the cardholder changing roles.
- 6.9 For adjuncts and affiliates, the Faculty Finance Manager (Heads of Department/Division) is responsible for notifying the corporate card administrator or relevant business unit of all staff who have changed roles on a monthly basis.

Declined Transactions

- 6.10 If a transaction is declined, the cardholder should review their Point of Sale Control profile (transaction and monthly limit) in the expense management system.
- 6.11 If the cardholder requires an increase to their transactional or monthly limit, they should contact the corporate card administrator.

Disputed Transactions

- 6.12 Cardholders are responsible for reviewing their transaction history to ensure there are no incorrect, fraudulent or unrecognised transactions. Where such transactions are identified, cardholders must follow the steps outlined under Disputed Transactions on the [Manage Your Credit Card Intranet Page](#).

- 6.13 Where a cardholder identifies a transaction that must be disputed, the disputed transaction must be processed in the expense management system within 60 days from the date of the transaction being made.

Lost or Stolen Corporate Card

- 6.14 If a corporate card is lost or stolen, the cardholder must immediately report the loss to the corporate card provider and the corporate card administrator as per the guidance set out under Lost or Stolen Cards on the [Manage Your Credit Card Intranet Page](#).

Card Expiry/Card Renewal

- 6.15 Corporate cards can be used until the last day of the month of expiry. The corporate card will be renewed the month before the date of expiry, facilitated by the corporate card administrator.

International Travel

- 6.16 The cardholder must notify the corporate card administrator if they are travelling overseas and provide their itinerary for business-related travel to ensure the card is enabled for overseas use.
- 6.17 The cardholder should carry alternative payment methods throughout business-related travel in case of emergency. Reimbursement for appropriate expenditure can then be sought.

7. Cash Advance

Monash University Australia

- 7.1 Staff and students can access cash advances in the following circumstances:
- where staff do not have access to a corporate card and expenditure exceeds AUD\$500. A reimbursement should be sought for all expenditure made on behalf of the University that is less than AUD\$500;
 - payments that are made to research participants engaging in a research activity for the University; and/or
 - travel to locations where credit cards and/or other payment methods are not generally accepted.
- 7.2 Approval for a cash advance will only be provided where it is demonstrated that alternative payment methods are inappropriate and/or unreasonable.
- 7.2.1 Staff and students should seek reimbursement where appropriate, as set out above at section 1.
- 7.2.2 The University offers virtual branded gift cards or eVisa cards as an alternative to cash advances to facilitate special payments, for example, payments to research participants, in accordance with the [Gifts, Benefits and Hospitality Procedure](#). For more information, staff and students should contact the Purchasing Team (at: purchasing@monash.edu).
- 7.3 Staff must lodge a request for a cash advance through Concur and students must lodge through the [cash advance request form](#). Finance Operations will assess the request.
- 7.4 Any portion of unused cash advances must be repaid to the University within five business days from the date of return from travel or end of the research project. Staff and students must contact the corporate card administrator for instructions on how to do so.
- 7.5 Supporting documentation for all transactions made with the cash advance must be submitted to the corporate card administrator by the 25th day of the next month from the date of transaction.

Monash University Malaysia

- 7.6 Staff will be provided per diem for meals and incidentals when travelling on business. Per diem covers living expenses, which include meals and incidental expenses such as laundry, dry cleaning, personal telephone calls and service tips (e.g. housekeeping or porter tips), according to the destination as specified in the [Staff Travel Guidelines](#).

WMP Ltd

- 7.7 Staff can access cash advances in the following circumstances:
- where they do not have access to a corporate card and the expenditure exceeds AUD\$500. A reimbursement should be sought for all expenditure made on behalf of WMP Ltd that is less than AUD\$500; and/or
 - travel to locations where credit cards and/or other payment methods are not generally accepted.
- 7.8 Approval for a cash advance will only be provided where it is demonstrated that alternative payment methods are inappropriate and/or unreasonable and the staff member has no cash advances awaiting acquittal.
- 7.9 Staff requiring a cash advance must seek approval from the Finance and Operations Manager (at: accounts@worldmosquito.org).

- 7.10 Staff are entitled to a minimum of AU\$500 and a maximum of AU\$6,000 as a cash advance.
- 7.11 Any portion of unused cash advances must be repaid to WMP Ltd within ten business days of return from travel. Staff must contact the corporate card administrator for instructions on how to do so.
- 7.12 Supporting documentation for all transactions made with the cash advance must be submitted to the corporate card administrator by the 25th day of the next month from the date of transaction.

8. Petty Cash

- 8.1 The University does not encourage the use of Petty Cash. If required, staff should contact their local departmental administrator or, for WMP Ltd staff, the Chief Operating Officer.

DEFINITIONS

ABN	Australian Business Number
Authorised Person	An individual who is not employed by the University under a paid appointment but is operating on behalf of the University and meets all other general eligibility criteria under the Corporate Credit Card and Reimbursements Policy.
Calendar Year	Being 1 January to 31 December (also the University's deemed financial year).
Corporate Card Administrator	The nominated representatives within: <ul style="list-style-type: none"> • Finance Operations (at: purchasing@monash.edu) for Monash University Australia; • Finance and Procurement (at: revenuefinance@monash.edu) for Monash University Malaysia; • Finance (at: mifinance@monash.edu) for Monash University Indonesia; or • Finance and Operations Manager and Chief Operating Officer (at: accounts@worldmosquito.org) for WMP Ltd.
CCM	Companies Commission Malaysia
Expense Approver	Nominated supervisor for the relevant cost centre, who has a budget or financial delegation at least equal to the expenditure limit of the cardholder.
Expense Management System	The finance system used to manage corporate card expenses e.g. Coupa, Concur, Travel & Expense (T&E) system, expensmanager).
Expense Report	Expense Management System report that allows staff to acquit their corporate card spend and apply for out-of-pocket reimbursements and cash advances.
Expense Type	A category of spend that reflects the University's General Ledger account codes.
IDN facility	Monash University's Internal Debit Note Facility.
Point of Sale Control profile	A transaction limit for particular categories of merchants are set for each corporate card profile.

GOVERNANCE

Parent policy	Corporate Credit Card and Reimbursements Policy
Supporting schedules	N/A
Associated procedures	Conflict of Interest Procedure FBT and Expense Payments (Australia) Procedures Gifts, Benefits and Hospitality Procedure Outside Study Programme Procedure Staff Travel Procedure
Related legislation	Financial Management Act 1994 (Vic) Fringe Benefits Tax Assessment Act 1986 (Cth)

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Approval	Chief Financial Officer & Senior Vice-President 22 October 2019
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Procedure owner	Director, Finance Operations
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