**Purpose:**

Complete this form to make a payment or non-staff reimbursement to an individual through Accounts Payable, Finance Unit. Supporting documentation must be attached for all transactions. Please ensure that the correct bank details have been provided below. This form must not be used for payments to suppliers - please forward invoice to Accounts Payable, Finance Unit (IPC: 101-06).

|  |
| --- |
| **EXPENDITURE CLAIM**  |
| **Payment for the benefit of:** **(PLEASE PRINT FULL NAME)** |  |
| **Address:** |  |
| **Email:** |  |
| **Student/Staff ID No:** **(IF APPLICABLE – APPLIES TO CRITERIA 1 BELOW)** |  |
| **Expenditure Details** | GST Code | Sub Ledger | Account Code | **Amount$** |
|  |  | \_\_ \_\_ | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ - \_\_ \_\_ \_\_ \_\_ |  |
|  |  | \_\_ \_\_ | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ - \_\_ \_\_ \_\_ \_\_ |  |
|  |  | \_\_ \_\_ | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ - \_\_ \_\_ \_\_ \_\_ |  |
| **Total for Payment** |  |
| **Requirement for Withholding Tax:** Where an ABN is not able to be quoted, 49% of the payment must be withheld unless one of the following items applies. Please choose one of the following criteria:  |
| 1. **[ ]**  Reimbursement to Adjunct, Emeritus Professor or student (must attach an original tax invoice/receipt for the expense incurred).
2. **[ ]**  ABN not required for amounts that do not exceed $75.00.
3. **[ ]**  Payment represents residential rent.
4. **[ ]**  Statement by Supplier (private declaration) provided (where the recipient has no ABN) for payments above $75.00.
5. **[ ]**  Prize for which services were not rendered (attach supporting documentation).
6. **[ ]**  Donation (receipt documenting the donation is attached).
7. **[ ]**  Payment to an income tax exempt charity or government organisation.
8. **[ ]**  Refund to customer. Refunds of previously taxed revenue items require an Adjustment Note.
 |
| **PAYEE BANK ACCOUNT DETAILS** |
| **Account in the name of:** |  |
| **Bank:** |  |
| **Branch:** |  |
| **BSB number (6 digits):** |  |  |  |  |  |  |  |  |
| **Account Number (maximum of 9 digits):**  |  |  |  |  |  |  |  |  |  |
| **AUTHORISATION** |
| I certify that the above expenditure is incurred for official University purposes, is correctly coded and is supported by appropriate documentation. |
|  |  |  |
| **Preparer/Claimant (*signature*)** |  | **Approver with VCA (*signature*)** |
|  |  |  |
| **Preparer/Claimant’s Name (*print*)** |  | **Approver’s Name (print)** |
| Date |  | Ext No |  |  | Date |  | Ext No |  |

**DO NOT PRINT - FOR INFORMATION ONLY**

**ACCOUNT CODES GUIDE**

A list of item codes can be found at: <https://my.unisa.edu.au/staff/Portal/myManagement/Finances/FinancesUtilities.aspx>

**ENTERTAINMENT EXPENDITURE AND FBT GUIDE**

An FBT liability may arise for entertainment expenditure where university staff is involved. Use the following method to allocate expenditure on entertainment functions or other benefits given to staff members:

FOR FUNCTIONS ON UNI PREMISES WITH LIGHT REFRESHMENTS:

**2970 – Uni Premises Light Refreshments**

To be used for functions such as morning tea, afternoon tea or a light lunch held on Uni premises and any alcohol served forms an incidental part of the function.

FOR SOCIAL FUNCTIONS ON UNI PREMISES:

The following item codes should be used when coding expenditure related to social functions such as lunches and dinners held on university premises where any alcohol served forms more than an incidental part of the function:

1. **2971 – Uni Premises Social Function – Staff and Associates** - Number of staff and associates (includes spouses, children, relatives and staff of associated companies and partnerships of the University) attending function
2. **2972 – Uni Premises Social Function – Non Uni Staff** - Number of other people attending
3. Ascertain the cost per person and split the total between 2971 and 2972

Eg: Total cost of expenditure = $100

10 persons attending @ $10.00 per person

4 staff = $40.00 – show this amount against item code 2971

6 visitors = $60.00 – show this amount against item code 2972

FOR SOCIAL FUNCTIONS OFF UNI PREMISES:

The following item codes should used when coding expenditure related to social functions such as lunches and dinners held off university premises. Other examples may also include Kartmania, skirmish and AFL football matches:

1. **2973 – Off Uni Premises – Staff and Associates** - Number of staff and associates (includes spouses, children, relatives and staff of associated companies and partnerships of the University) attending function
2. **2974 – Off Uni Premises – Non Uni Staff** - Number of other people attending
3. Ascertain the cost per person and split the total between 2973 and 2974

E.g.: Total cost of expenditure = $100

10 persons attending @ $10.00 per person

4 staff = $40.00 – show this amount against item code 2973

6 visitors = $60.00 – show this amount against item code 2974

FOR FUNCTIONS OFF UNI PREMISES WITH LIGHT REFRESHMENTS

**2975 – Off Uni Premises Seminar Light Refreshments**

To be used for hospitality expenditure relating to seminars off Uni premises which are over four hours in length. Examples include planning days and retreats.

**GST GUIDE**

The following GST codes may be used:

**(T)** GST Taxable: For amounts where GST is exactly 1/11th of the price. Purchases with mixed supplies (i.e. some taxable and some free or Not Applicable) must be split into various components for coding.

**(F)** GST Free: Purchases with no GST in the price and includes those contained on Tax Invoices and normal trade invoices (i.e. where the supplier is not registered for GST), and payments of interest and bank fees.

**(N)** Not Applicable: Includes loan payments, transfer payments to Principals/Agents, internal transfer payments, scholarships and prizes, cash advance allowances and payments of donations etc.

**(I)** Input Taxed: Whyalla expenditure, except telephone account payments.