

Section		Accounts Payable / Expenditure
Policy	Accounts Payable – Creditor Payment Authority (CPA)	
Number	502	
Authorisation	Deputy Vice Chancellor - Corporate	
Responsible Officers	Director Finance, Planning & Reporting and CFO	
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1. POLICY

One of the exceptions to the payment of accounts supported by purchase order, as per Policy 501, is the processing of accounts for payment by the use of a Creditors Payment Authority (CPA). A CPA is a request for payment only and should be accompanied by supporting documentation such as an original invoice.

If a CPA is used for payment, it must be authorised for payment by a person with the appropriate financial delegation as per Policy 510.

A CPA may only be used to request payment for the following:

- Cash advances
- Bank returns (OFPR only)
- Exam supervision payments (including Thesis)
- Farm stay payments
- Petty cash floats (new or replenishment)
- Recipient created tax invoices
- Refunds (all)
- Scholarship payments (ones not processed through payroll)

- Staff reimbursements
- Student reimbursements and prizes

2. PROCEDURE

2.1 Completing the CPA (refer to Form 580, 581a or 581b)

Instructions relating to the completion of the CPA form are as follows:

- **Invoice Number**

For invoices - enter the number shown on the invoice

For payment of a document other than an invoice (e.g. ATO payment) - enter any reference of significance or leave this field blank

- **Invoice Date**

For invoices - enter the date shown on the invoice

For payment of a document other than an invoice - enter any date of significance or enter the date the CPA is raised

- **Creditor Number**

Enter the number from the Suppliers List which matches the name and address of the person or company to whom payment is to be made

Enter Staff Number for staff payments

Enter Student Number for student payments

If a creditor number does not exist on the Suppliers List - leave this space blank. For a new creditor number to be created, Form 586 is required to be completed (refer Policy 545)

- **Creditors Name & Address**

Complete as requested

- **Payment Amount**

Enter the total value of the invoice including GST (if applicable). Where more than one account is to be charged, the disbursement of costs between the accounts must be accurately shown

- **Narrative**

A narrative should be completed with sufficient detail to clearly explain the payment and to identify the transaction on the system. The description may be up to 40 characters long

- **Accounts to be charged**

The ledger account/s to be charged must be shown here. Ensure that valid ledger codes and posting codes are used

- **Total**

Total value of the invoice. When more than one account has been entered above, the total among the accounts must equal this value

- **Authorisation**

CPA's may only be authorised by persons with appropriate financial delegation as per Policy 510

2.2 Supporting Documents

Supporting documents must be stapled to the back of the CPA. In cases where a request is made for reimbursement of expenses already incurred, receipts to the value of the claim must also be stapled to the supporting document.

The following table lists:

- The supporting documents appropriate to reimbursements; and
- Any additional supporting documentation which must be provided

<i>Type of Payment</i>	<i>Form Type to Accompany CPA</i>	<i>Additional Documentation</i>
Reimbursement of general expenses	None	Receipts to the value of the claim
Reimbursement of entertainment expenses	Entertainment expense declaration form (form 571)	Receipts to the value of the claim
Reimbursement of Petty Cash expenditure (float holders only)	Petty Cash expenses claim	Receipts to the value of the claim
Reimbursement of travel expenses	Travel diary declaration form (form 570)	Receipts to the value of the claim

Lost receipt (Statutory declaration):

On the "rare" occasion where receipts are lost, a Statutory Declaration form (Form 576) may be used to accompany the CPA. (Note: additional expense is incurred by the division/school/research project when this method is used as the GST that may have been applicable is not claimable.) Where receipts are lost, every effort should be made to obtain a duplicate tax invoice/receipt from the supplier.

3. CONTACTS

Team Leader Transaction Processing

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