



Reimbursement Policy

[PAY005]

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Reimbursement

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Acronyms

CFO	Chief Financial Officer
ED	Executive Director
EFT	Electronic Funds Transfer
GR	Goods Receipt
HOD	Head of Department
HR	Human Resources
NHLS	National Health Laboratory Service
PASS	Professional, Administrative, Support & Service
PCARD	UCT Purchasing Card
PGWC	Provincial Government Western Cape
PO	Purchase Order
SAP	UCT's integrated Finance System
S&T	Subsistence and Travel
SARS	South African Revenue Services

1. Objective

The purpose of the policy is to:

- set out the conditions and authorisation required for reimbursement of business-related expenses,
- clarify the process for claiming reimbursements, and
- clarify related roles and responsibilities.


2. Scope

Includes all requests/claims for reimbursements that are paid for by UCT funds.

3. Applicable to

All UCT staff, students, organisations, committee members, external parties, Joint Staff on PGWC or NHLS conditions of service authorised to submit claims for reimbursements to be paid from UCT funds.

4. Definitions

Term	Description
UCT Staff	Staff members who are active on UCT payroll as well as Joint Staff on PGWC or NHLS conditions of service.
UCT Students	Students who are active and formally enrolled in an academic program at the University.
External Parties	An individual who is associated with the University, but not formally part of the University's internal structure (i.e. active staff or active student). Includes: Emeritus, honorary, adjunct and retired staff, visiting academics, alumni.  <i>This association must be provided by the Line Manager or HOD as part of the reimbursement.</i>
Unit Head	Head of a Faculty or PASS department i.e. Dean / Director: GSB / Director / Exec Director / CFO / Registrar.

5. Policy

- Reimbursements may only be claimed where authorised operational-related business expenditure has been incurred for a university purpose, including a purpose associated with a University contract.



Before any expense is incurred, the claimant must ensure that the relevant Fund Holder is aware of and has agreed to the expenditure being charged to their fund.

- No assets may be purchased via Reimbursements. All exceptions must be motivated via an *Exception to the Finance Policy* [FM041] prior to the purchase.
- Expenditure refers to reasonable costs incurred by a staff member/student/external party that directly supports the educational, research and operational mission of the university, in compliance with university policies and funder requirements.
- The UCT Purchasing Card (PCard) is the preferred method of payment for UCT business-related expenditure. Reimbursements are ONLY for instances where the staff member:
 - does not have a UCT PCard, or
 - their PCard could not be used for the expense incurred, or
 - does not have access to a PCard holder in the department.
- Where staff incur recurring business-related expenditure, the Line Manager and Faculty/PASS Finance Manager are responsible for assessing the appropriateness of a UCT PCard, in line with University policies and controls.

5.1 Non-reimbursable expenses

- **Additional Travel-related expenses**

The cost of missed flights, or any other additional costs due to missing flights, caused by personal negligence (including late arrival to the airport or administrative oversights) will not be reimbursed.

The cost of upgrades to flights or accommodation are considered personal expenses and will not be reimbursed.



Reimbursement can be claimed where circumstances are beyond the staff member's control e.g. airline-related disruptions, weather or health emergencies, management instruction.

- Remote connectivity

For all claims related to the use of cell phones and data, refer to the Remote Connectivity [\[GEN006\]](#) policy.

- UCT parking disks

All UCT staff/students bringing a motor vehicle onto the campus are required to purchase a parking disk. As such, UCT funds may not be used for this purpose. This includes journals processed between funds for UCT parking.



Parking disks for associated parties (e.g. Auditors, Visitors) can be signed off by the Unit Head.

- Fuel purchases

Reimbursement claims for fuel purchases are not allowable. Fuel costs must be claimed on a mileage basis only, in accordance with University policy.



Only permitted for departmental vehicles when the Fleet Card is unavailable, or for hired vehicles that have prior approval for business use.

- UCT staff tuition rate

All UCT staff and family eligible for the UCT staff tuition rate must pay the UCT staff tuition rate. Due to tax consequences, these amounts cannot be covered from UCT funds. This includes journals processed between funds for the UCT staff tuition rate, as well as PCard charges.

The CFO and ED: HR must authorise all exceptions [\[FM041\]](#) on the motivation of the HOD. The request for exception to Policy will only be considered if this is an explicit requirement of the job, and full motivation is provided. A successful applicant will be required to sign a *Bursary Agreement* [\[HR186\]](#).

- Claims older than 3 months

All reimbursements must be claimed within 3 months, preferably within the same financial year as the expenditure. If this 3 month period has elapsed, a supporting

letter signed by the claimant's Line Manager or HOD, giving the extenuating circumstances, must be sent to the Faculty/PASS Finance Manager, together with the relevant claim form.



Claims older than 3 months are subject to review, and where the circumstances are not deemed valid, the claim may be rejected.

5.2 Limitations

- **Airport parking**

Reimbursement for airport parking incurred during approved business travel is capped at R800 per person, per airport trip, based on actual receipts. This limit applies regardless of the payment method used, including personal funds or the UCT PCard.

This reimbursement is in addition to any S&T allowance claimed.

- **Taxi fares to/from Cape Town International Airport**

Taxi fares to and from Cape Town International Airport are not included in the S&T allowance and may be claimed separately, subject to reasonableness and a maximum of R500 per trip (i.e., R500 for travel to the airport and R500 for travel from the airport).

- **Subsistence and Travel (S&T)**

Where an S&T allowance is claimed, all original supporting slips and receipts must be retained by the claimant for SARS tax and audit purposes.

If an S&T allowance is claimed and proves insufficient to cover the actual costs incurred, the shortfall may be claimed only if:

- A full reconciliation of the total S&T allowance received is provided, and
- All supporting receipts/slips for expenses incurred under the S&T allowance are submitted with the claim.

Claims for shortfalls without complete documentation will not be reimbursed.



For local travel, it is preferable to claim actual costs via reimbursement rather than request an S&T allowance.

Where vouchers or slips are not usually provided e.g. taxi fares, tips, newspapers, a summary providing date(s) and details of the expenses will be accepted for amounts less than R100.

6. Procedure

6.1 Supporting documentation



Refer to the [Easy Guide](#) and the instructions on the form for details of the required supporting documentation.

- All reimbursement claims must be accompanied by supporting documentation that
 - 1) **clearly details** the goods supplied or services rendered, and
 - 2) valid **proof of payment**.
- Supporting documentation includes, but is not limited to an:
 - Invoice or itemised receipt, showing the name and contact details of the supplier, description of the goods or service supplied, the date the goods were supplied/service rendered and the total amount.
 - Air ticket, or other online purchase, marked as “Paid” or show zero balance.
- Bank/credit card statements are
 - **not acceptable** as the only supporting documentation required for audit purposes (as it does not include the details of the goods supplied or services rendered) but can be included as proof of payment of the expense.
 - required **only** in the absence of other valid proof of payment and are not required for all reimbursements.



Where a bank or credit card statement is submitted as proof of payment, any confidential or unrelated personal information must be redacted, provided the relevant transaction details remain clearly visible.

- Foreign currency claims
 - Where a personal credit card has been used to purchase an item, then the actual ZAR amount paid, based on the credit card statement, must be used. If

the credit card statement is in foreign currency, the exchange rate on the day of purchase must be used to calculate the ZAR amount to be claimed and be included as supporting documentation.

- Other acceptable documents to support proof of payment
 - Screenshots or emails confirming payment from online platforms like Paypal, Snapscan, Zapper or EFT confirmations
 - Mobile payment receipts from applications like Apple Pay, Google Pay or equivalent.

6.2 Reimbursement to UCT staff and students

- Reimbursements for less than R300 should, where practical, be accumulated.
- All UCT staff members and students requesting reimbursements must have a SAP staff/student vendor number. Reimbursements via staff/student vendors will be paid directly into the relevant bank accounts.
- Complete and submit a *Reimbursement (UCT Internal)* [FM045] form with all applicable details and attachments.
- All POs raised for reimbursements to UCT staff/students with a valid staff/student number, must be made using their SAP staff/student vendor number.
- To request a
 - SAP staff vendor: email the name and staff number of the claimant to fnd-purch@uct.ac.za or complete a *Staff Vendor Application* [FM040] form.
 - SAP student vendor number, use the **New Vendor Request** transaction within SAP. Ensure “Student Vendor” is selected



Individuals who are both students and staff must provide both numbers, however, claims may only be processed against the staff vendor number.

- Fund Holder authorisation is required on **all** claims or requests for reimbursements. In addition, the signature of the Line Manager of the claimant is required if the amount exceeds R15,000.
- The completed Reimbursement (UCT Internal) form, together with the PO and relevant documentation must be emailed to fnd-claims@uct.ac.za. A Remittance Advice will be sent to the staff member or student on or before the day of transfer.

6.3 Reimbursement to external parties

- Reimbursement can be claimed where an external party has incurred authorised expenses on behalf of the university.
- Complete and submit a *Reimbursement (UCT External)* [FM049] form with all applicable detail and supporting documentation.
- If payment is paid to:
 - Local bank account – a temporary vendor must be created. To request a SAP vendor number, purchasers must complete the **New Vendor Request** transaction within SAP.
 - Foreign bank account – in addition to all supporting documentation, attach a copy of the claimant's passport, confirmation of bank details and an invoice.



Purchaser Orders to be created using the Foreign vendor number (201450).

- A supporting letter signed by the Line Manager HOD, stating the nature of the association and reason for the payment, must be attached to the claim.
- Fund Holder authorisation is required on all claims or requests for reimbursements. In addition, the signature of the Line Manager of the Fund Holder is required if the amount exceeds R15,000.
- The completed Reimbursement (UCT External) form, together with the PO and relevant documentation must be emailed to fnd-claims@uct.ac.za (local) or fnd-foreign@uct.ac.za (foreign).
- Reimbursements for less than R300 should, where practical, be accumulated.

7. Roles and responsibilities

7.1 Claimant

- Ensure all expenses claimed are legitimate, business-related and comply with UCT policies.
- Complete the appropriate reimbursement form accurately (internal or external).
- Attach all required supporting documentation (e.g. itemised receipts, proof of payment, authorisations).
- Submit the claim within the prescribed timeframe (preferably within the same financial year and no later than 6 months after expenditure).

7.2 Fund Holder / Line Manager

- Verify that the expenditure is valid, necessary and within budget.
- Ensure compliance with UCT financial policies and funder requirements.
- Fund Holder authorises all claims.
- Line Manager of the claimant provides additional approval where amounts exceed R15,000 or require exceptions.
- For external parties, confirm the nature of the association and reason for payment in writing.

7.3 Finance Manager

- Review claims for adherence to financial controls and policy requirements.
- Confirm that authorisations are in line with Delegation of Authority [\[GEN002\]](#).
- Provide guidance on complex or exceptional claims and escalate where necessary.
- Monitor reimbursement trends to identify potential risks or policy breaches.
- To ensure appropriate segregation of duties, Finance Managers may not authorise their own claims.

7.4 Purchaser

- Ensure vendor details (staff/student/external) are correctly set up in SAP before processing.
- Create Purchase Order (PO) in SAP for all approved reimbursement claims.
- Ensure appropriate General Ledger Account and Material Groups are used.
- Goods Receipt (GR) the PO and validate supporting documentation.
- Ensure vendor details (staff/student/external) are correctly set up in SAP before processing.

7.5 Accounts Payable

- Validate completeness of documentation and authorisations before processing payment.
- Process claims accurately in SAP.
- Ensure timely payment to the claimant and issue Remittance Advice.
- Maintain records for audit and compliance purposes.

8. Related legislation, policies, and guidelines

- Funds deposited at or held by UCT [\[GEN001\]](#)
- Delegation of Authorities [\[GEN002\]](#)
- [PPS Easy Guides](#)
- Purchasing Card (PCard) [\[PUR002\]](#)
- Fleet Card [\[PUR010\]](#)
- Mileage Claims [\[PAY004\]](#)
- Subsistence & Travel [\[PAY002\]](#)
- Advances [\[PAY006\]](#)
- Remote Connectivity [\[GEN006\]](#)

9. Implementation responsibility

The Line manager/HOD must ensure all policies and procedures are communicated to and implemented by the responsible individual(s), including research staff. The Faculty/PASS Finance Manager must ensure reasonable controls exist to support the implementation of policies, and where non-compliance is identified, that this is escalated and followed up accordingly.

10. Contact

Finance Helpdesk

fnd-finance@uct.ac.za