

Purchasing Card Transaction Classification Schedule

This Schedule classifies purchasing card transactions. This Schedule must be read in accordance with the Purchasing, Companion Card and Petty Cash Policy (Policy), the Purchasing and Companion Card Procedure (Procedure) and any associated policies and procedures. Unless an exception exists and can be met, transactions made on Purchasing Cards that are considered to be prohibited, inappropriate, fraudulent, or excessive will be considered a breach of policy and may be dealt with in accordance with the Policy and Procedure. Authorised Officer Transactions and Reasonable Transactions can be made on a Purchasing Card providing the associated conditions are met.

| Expenditure Item | Transaction Limit (if applicable) | Purchasing Card Transaction Classification | Condition | Exception | Notes |
|--|-----------------------------------|--|----------------|---|--|
| Advertising Expenses | N/A | Prohibited Transaction | Not applicable | See notes. Can be made with evidence of prior approval and supporting documentation from Marketing and Communications or Human Resource Services. | All advertising expenses must be incurred by Marketing and Communications or Human Resource Services. |
| Airline Club or Frequent Flyer Memberships (staff or student). | N/A | Prohibited Transaction | Not applicable | Nil | Nil |
| Alcohol | N/A Refer Exceptions | Prohibited Transaction | Not applicable | Can be purchased: a. when consumed with a meal whilst on University business; if "not excessive" in terms of quantity or cost; or b. for a University visitor as a gesture of appreciation and is not excessive in terms of cost (e.g. <\$100 per visitor, including GST (AUD)); or c. if part of an "approved University function" and this approval is provided with supporting documentation. Purchases that fall under b. and c. above require pre-approval by PVC or Head of Division. | "Not excessive" generally means 1 or 2 glasses of reasonably priced beer or wine with dinner. Examples of approved University functions include retreats, award dinners or official University conferences or seminars. |
| Assets | >\$5,000 | Prohibited Transaction | Not applicable | Assets must be purchased via the University's Finance System. If this is not possible, purchase of assets using a Purchasing Card | An asset is any tangible or intangible item (or group of items) that the University owns or has a legal or other |

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| | | | | must be pre-approved in Freedom as per the University's delegation schedules. | right to control and exploit to obtain financial or other economic benefits. |
| Auction Purchases | Nil | Prohibited Transaction | Not applicable | Nil | E.g., eBay, GraysOnline, Amazon. The University must be able to identify and ensure that its supply Chain remains ethical and reportable under Modern Slavery Legislation. |
| Building alterations or refurbishments | N/A | Prohibited Transaction | Not applicable | Nil | Nil |
| Business Lunches (staff or student) | N/A | Prohibited Transaction | Not applicable | Expenditure is permitted if the lunch involves an external third party or where the lunch involves staff development activities, or where the lunch extends for greater than two hours during normally accepted lunch periods. | Nil |
| Capital expenditure | N/A | Prohibited Transaction | Not applicable | Nil | Expenditure relating to the purchase, creation or subsequent improvement of an asset controlled or owned by the University. Must be purchased via the University's Finance System. |
| Cash Advance | N/A | Prohibited Transaction | Nil | Cash Advances require pre-approval by the Chief Financial Officer and may only be made on Purchasing Cards by Cardholders in emergency situations whilst travelling on University business. | Nil |
| Child Minding Expenses (staff or student) | N/A | Prohibited Transaction | Not applicable | Nil | Nil |
| Christmas Functions (staff or student) | N/A | Reasonable Transaction | Not applicable | Payment of Christmas functions using a Purchasing Card must be pre-approved by a PVC or Head of Division. | Amount must not exceed the University contribution amount. |

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| Clothing (staff or student) | N/A | Prohibited Transaction | Not applicable | Is permitted where the clothing is required as a condition of employment with the University. | Nil |
| Communication Devices | N/A | Prohibited Transaction | Not applicable | Nil | Communication devices must be purchased by the authorised Communications Specialist, Converged Services (IT). Communication devices include telephones, mobile phones, internet services and subscriptions, tablets and software or apps from retailers. |
| Computer Equipment (excluding Laptops) | <\$1,000 | Reasonable Transaction | Can only be purchased where similar items are not available through the University's office supplies contract. | Not applicable | The Condition does not apply where the purchased items combined together create a functional asset or comprise an addition to an existing asset. For these expenditure items, please see "Assets". |
| Dry Cleaning (staff or student) | N/A | Prohibited Transaction | Not applicable | Is permitted where: <ul style="list-style-type: none"> a. approved University travel extends to five days or beyond; b. the dry cleaning is specifically covered in a condition of an employment contract; or c. the dry cleaning relates to a University function. | Nil |
| Entertainment Expenses | <\$500 <\$5000 for members of EC | Reasonable Transaction | Expenditure should only be incurred where it is considered essential to facilitate the conduct of University activities through persons who are able to do so, either by advice or because of their position or business needs. | Not applicable | Nil |

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| | | | Expenses ≥\$500 must be pre-approved in Freedom by a PVC or Head of Division. | | |
| E-Toll Tags | N/A | Authorised Officer Transaction | Can only be purchased on a Purchasing Card by an Authorised Officer in Strategic Procurement. | Not applicable | Nil |
| Expenses incurred whilst on Special Studies Program | N/A | Prohibited Transaction | Not applicable | Nil | Please refer to Special Studies Program Policy and Special Studies Program Procedure for expenses that are permissible. All other expenditure is prohibited during the period of the Special Studies Program. |
| Fines, including library or parking fines (staff members and visitors) | N/A | Prohibited Transaction | Not applicable | Nil | Nil |
| Flowers | N/A | Prohibited Transaction | Not applicable | Expenditure is permitted where: <ul style="list-style-type: none"> a. for condolences of a staff member, in circumstances of serious illness or death of a staff member or their immediate family and must be approved in advance by the HOS or Director with evidence of approval supplied as a supporting document to the transaction; or b. where the flowers are for an official University function, ceremony or exhibition. | Nil |
| Fuel | N/A | Prohibited Transaction | Not applicable | Purchases are permitted for: <ul style="list-style-type: none"> a. fuelling University vehicles where the issue of a fuel card is pending; or b. where there is no fuel card provider located in region | Nil |

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| | | | | c. for fuelling Hire Cars. | |
| Furniture or fittings for a University building | N/A | Prohibited Transaction | Not applicable | Nil | Must be purchased via the University's Finance System. |
| Gifts | N/A | Prohibited Transaction | Not applicable | Can be purchased where the gift is for an official University visitor and the amount is not excessive (in accordance with Section 7 of the Purchasing and Companion Card Procedure). | Nil |
| Goods or Services | >\$5,000 | Prohibited Transaction | Not applicable | Purchases may be made where pre-approval by Strategic Procurement and Financial Services has been provided. Refer to Tender Procedure and Procurement Policy. | Must be purchased via the University's Finance System. |
| Insurance | N/A | Prohibited Transaction | Not applicable | Nil | All Insurance purchases must be made via Assurance Services. |
| Insurance and Company Secretarial Searches | N/A | Authorised Officer Transaction | Can only be purchased on a Purchasing Card by the University Secretary. | Not applicable | Nil |
| Internet Purchases | N/A | Reasonable Transaction | The site must be confirmed as secure, i.e. sites starting with 'https://' and displaying a closed padlock. If the site cannot be confirmed as secure the purchase must not proceed. | Not applicable | See also "Communication Devices" in this Schedule. |
| Kitchen Supplies | N/A | Prohibited Transaction | Not applicable | Purchase of milk, lollies, cakes, muffins etc. may be purchased where pre-approval from Strategic Procurement is provided. | Purchase of tea, coffee and biscuits for University meeting rooms must be made via the University's office supplies contract. All other purchases must be met from personal funds or staff contributions. |
| Laptop Computers | <\$5,000 | Prohibited Transaction | Not applicable | Nil | These items are considered a "Portable and Attractive Item". For items ≥\$5,000 please see Assets. |

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| | | | | | See also "Computer Equipment" in this Schedule. See also "Purchasing Card Pre-Approval Requirements" in Purchasing and Companion Card Policy. |
| Legal Fees | N/A | Prohibited Transaction | Not applicable | Nil | Must be purchased via the University's Finance System. Can only be purchased by UON Legal. (See also Online Legal Searches) |
| Meals and Incidental Expenses | Australian Tax Office guidelines | Reasonable Transaction | Must be for expenses incurred whilst on official University Travel. Where ATO rates are exceeded, a Purchasing Card Approver must authorise expenses once satisfied that expenses are not excessive, inappropriate, or unreasonable given the location and purpose of travel. | Not applicable | Refer to ATO reasonable travel and overtime meal allowance rates. |
| Mobile Phones | <\$5,000 | Prohibited Transaction | Not applicable | Nil | Is considered a "Portable and Attractive Item". For items ≥\$5,000 please see Assets. See also "Communication Devices" in this Schedule. See also "Purchasing Card Pre-Approval Requirements" in Purchasing and Companion Card Policy. |
| Morning Teas (staff or student) | N/A | Prohibited Transaction | Not Applicable | Nil | Nil |
| Online Legal Searches | N/A | Authorised Officer Transaction | Can only be purchased on a Purchasing Card by General Counsel. | Nil | Nil |
| Parking Fees (Staff) | N/A | Prohibited Transaction | Not Applicable | Expenses incurred whilst on official University travel are | Nil |

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| | | | | permitted (excluding travel between University campuses). | |
| Personal goods or services | Nil | Fraudulent Transaction | Not Applicable | Purchases may be made in genuine emergency situations whilst travelling on University business and must be reimbursed within 14 days of transaction date. | Nil |
| Portable and Attractive Items Examples not limited to: <ul style="list-style-type: none"> • laptop computers • computing peripherals • mobile phones • PDAs/Palm pilots • cameras • digital/film/video • lite-pros/projectors • label printers • televisions • power tools • drones • DVD/video players • VR/AR equipment • other audio and visual equipment • whitegoods, including kitchen appliances. | <\$5,000 | Prohibited Transaction | Not applicable | Must be purchased via the University's Finance System. If the purchase cannot be made via the University's Finance System, purchases may be made where pre-approval by Strategic Procurement has been provided. | Please see the Policy for the definition of Portable and Attractive items See also "Purchasing Card Pre-Approval Requirements" in Purchasing and Companion Card Policy. |
| Professional Membership Subscriptions | N/A | Prohibited Transaction | Not Applicable | Membership subscriptions required as part of a staff member's employment contract and/or where it can be demonstrated that the | Restriction includes automatic periodic debit authorities or lifetime memberships on Purchasing Cards. |

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| | | | | membership is essential for the performance of the staff member's duties may be purchased. Pre-approval must be provided by the Head of School or Director. Professional membership subscriptions required for University research purposes can be purchased on Purchasing Cards if approved by the DVCR&I. | |
| Recurring Expenses (e.g. waste management, electricity or utilities, laundry services, etc) | N/A | Prohibited Transaction | Not Applicable | Pre-approved online web services and electronic subscriptions | Must be facilitated via the University's Finance system and according to procedures established for the specific expenditure category or standing order. |
| Social Functions of a personal nature (staff or student) | N/A | Prohibited Transaction | Not Applicable | Nil | Nil |
| Software Licensing Costs | N/A | Prohibited Transaction | Not applicable | Minor / incidental maintenance / license agreements for software less than \$5,000, and other IT facilities which can only be purchased online and are time sensitive, may be purchased on a Purchasing Card. | Must be purchased via the University's Finance System. |
| Sponsorships | N/A | Prohibited Transaction | Not Applicable | Nil | Includes purchase of goods and services for the purpose of providing sponsorship. |
| Subscriptions to businesses or bodies that are not required to carry out University business | N/A | Prohibited Transaction. | Not Applicable | Nil | Includes, but is not limited to, subscriptions to sporting bodies, fitness clubs, golf clubs or other bodies that are not required to carry out University business. |
| Ground transport including taxis, shuttles, hire car, limousine services, | N/A | Reasonable Transaction | Not applicable | Not applicable | See Travel Policy and Travel Manual for further detail. |

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| ridesharing taken whilst on approved University business | | | | | |
| Telephone calls | N/A | Prohibited Transaction | Not Applicable | Calls made to immediate family whilst a staff member is on approved University travel are permitted, provided they are not excessive. | Nil |
| Tickets to entertainment or sporting events | N/A | Prohibited Transaction | Not Applicable | Nil | Nil |
| Tips, gratuities in excess of the amount customary to the country | N/A | Excessive Transaction | Not Applicable | Payment of tips or gratuities in accordance with the country's customary amounts. | All gratuities should be separately identifiable and submitted as a separate line item in Freedom. |
| Travel costs for private journeys or journeys by family or friends accompanying a staff member on approved University Business | N/A | Prohibited Transaction | Not Applicable | Nil | Nil |
| Travel luggage or personal effects | N/A | Prohibited Transaction | Not Applicable | Nil | Nil |
| Tuition Fees | N/A | Prohibited Transaction | Not Applicable | Nil | Nil |
| Wages – agency hire, temporary staff, and contractors | N/A | Prohibited Transaction | Not Applicable | Nil | Employee wages must be facilitated through the University's payroll system. Agency hire, temporary staff and contractor payments must be made through the University's Finance System. |