

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	<p>Can be purchased:</p> <ul style="list-style-type: none"> 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. <p>Purchases that fall under b. and c. above require pre-approval by PVC or Head of Division.</p>	<p>“Not excessive” generally means 1 or 2 glasses of reasonably priced beer or wine with dinner.</p> <p>Examples of approved University functions include retreats, award dinners or official University conferences or seminars.</p>

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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 must be pre-approved in FlexiPurchase as per the University's delegation schedules.	An asset is any tangible or intangible item (or group of items) that the University owns or has a legal or other 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

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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.
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

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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. Expenses ≥\$500 must be pre-approved in FlexiPurchase by a PVC or Head of Division.	Not applicable	Nil
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

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Flowers	N/A	Prohibited Transaction	Not applicable	Expenditure is permitted where: 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: 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 c. for fuelling Hire Cars.	Nil
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.

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Insurance	N/A	Prohibited Transaction	Not applicable	Nil	All Insurance purchases must be made via Governance and 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. See also "Computer Equipment" in this Schedule. See also "Purchasing Card Pre-Approval Requirements" in Purchasing, Companion Card and Petty Cash Policy.
Legal Fees	N/A	Prohibited Transaction	Not applicable	Nil	Must be purchased via the University's Finance System. Can only be purchased by Legal & Compliance. (See also Online Legal Searches)

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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, Companion Card and Petty Cash 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 permitted (excluding travel between University campuses).	Nil
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

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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, Companion Card and Petty Cash 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.

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Ground transport including taxis, shuttles, hire car, limousine services, ridesharing taken whilst on approved University business	N/A	Reasonable Transaction	Not applicable	Not applicable	See Travel Policy and Travel Procedure for further detail.
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 FlexiPurchase.
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.