Purchasing Card Policy and Procedures

Section 1 - Introduction

(1) This Purchasing Card Policy (the Policy) specifies the use of, eligibility for, responsibilities and restrictions on the University's Purchasing Card.

(2) The University of Newcastle Purchasing Card was introduced as an alternative purchasing and payment mechanism to provide for efficiencies in the procurement of high volume but low value purchasing and travel related transactions.

(3) Cardholders are entrusted with a University Purchasing Card to facilitate such transactions and must at all times be mindful of this position of trust in the use of public funds. To facilitate compliance with the University's Purchasing Card Policy and the appropriateness of expenditures incurred on these cards, the University supplements this Policy with a number of other safeguards and internal controls.

Section 2 - Audience

(4) This Policy applies to all staff of the University who have been issued with a University Purchasing Card and all Supervisors of the aforementioned Cardholders.

Section 3 - Policy

Cardholder Responsibilities

(5) The following Cardholder responsibilities form part of the conditions of use of the Purchasing Card Policy. Refer Section 8 for potential penalties should a Cardholder fail to exercise any part of these conditions as specified.

(6) The Cardholder agrees to:

a. Ensure that they only use their card for official University expenditure whilst on official University business.
b. Ensure all expenditures incurred are directly related to the requirements of their position/office within the University and are in accordance with their financial delegation.
c. Account for transactions incurred in their capacity as a Cardholder against their own card and not subordinate transactions to another Cardholder in order to circumvent normal approval channels – ie an approver must not approve transactions that relate specifically to themselves.
d. Maintain an up to date knowledge of this Policy and other related procurement policies at all times.
e. Ensure security of their Purchasing Card and numbers at all times and immediately report the loss or theft of the card to the University's Purchasing Card Administrator or issuing bank.
f. Return the Purchasing Card to the University's Purchasing Card Administrator upon cessation of employment with the University or during significant periods of absence (exceeding 6 months).
g. Ensure transactions do not exceed Procurement Threshold limits as approved by the University Executive Committee and varied from time to time.

h. Not split purchases into smaller amounts to circumvent normal quotation or Purchasing Card thresholds.
i. Ensure transactions are processed within nominated processing timeframes as provided in the Non Compliance Actions Schedule (Section 10).
j. Ensure investigation of any transaction discrepancies or disputes are actioned within 2 weeks of receipt of credit card statement.
k. Obtain and retained original tax invoices (for all purchasing transactions >$75 ex GST or $82.50 incl. GST) or official receipts from merchants for all purchases less than these amounts. Note: Merchant copies without a description of goods or services supplied are not acceptable. Tax invoices and receipts must contain clear and meaningful descriptions of the goods or services purchased.
l. Ensure completed monthly card statements and supporting documentation is sent to Card Services on a timely basis as outlined in the Non Compliance Actions Schedule (Section 10).
m. Source pre-approval through the University's Expense Management System or Travel Portal before incurring expenditure in the following categories:
    i. Travel Portal – International or domestic travel;
    ii. Expense Management System:
        - Entertainment > $500 (exception: Members of Executive Committee);

          Note: Entertainment Expenses must comply with the University's Conflict of Interest Policy
        - Use of Private Motor Vehicle.
        - Research equipment < $10,000
        - Attractive items <$5,000
        - Construction <$10,000
        - Automatic periodic debit authorities

Section 4 - Supervisor Responsibilities

(7) The following Supervisor responsibilities form part of the conditions of use of the Purchasing Card Policy. Refer Section 8 for potential penalties should a Supervisor fail to exercise any part of these conditions as specified.

(8) The nominated Purchasing Card Supervisor agrees to:

a. Monitor and satisfy themselves of the appropriateness of all expenditures incurred by Purchasing Cardholders under their supervision prior to approving all transactions (failure to adequately review and monitor transactions of subordinates may result in disciplinary action being taken with respect to the Supervisor).
b. Ensure appropriate pre-approvals have been obtained with regard to those items listed at Section 6(m) of this Policy.
c. Ensure timeliness of all approvals as per Non-Compliance Actions Schedule (Section 10).
d. Provide the relevant Financial Services business unit with details of any suspected inappropriate card transaction activity.
e. Only delegate approvals to a recognised employee within the same financial delegation band as yourself. Any delegation must be in accordance of the Delegation Of Authority Policy and schedules as amended from time to time.
f. Note: Delegation of approval within the EMS should only be actioned when an approver is on leave and unable to fulfil their approval responsibilities.

g. Not use the "Approve All" function within the University's Expense Management System without first fully reviewing and satisfying themselves of the nature and appropriateness of each individual transaction.

Section 5 - Usage Guidelines

(9) The University Purchasing Card must only be used for University business expenditure.

(10) Regardless of the transactional limits, transactions must be reasonable and not excessive in amount and Cardholders must at all times exercise due economy with respect to purchasing.

(11) Transactions must not be incurred through inappropriate vendors (ie those in conflict with the University's contracted supplier relationships as detailed on the Procure to Pay webpage or procured through vendors which could expose the University to potential reputational damage).

(12) Cardholders must not incur expenditure in any of the 'Prohibited Purchase' categories (as specified in Section 9).

(13) Transactions must be fully and appropriately coded within the University's agreed compliance time lines (refer Section 10).

(14) Transactions must, as a general rule, be incurred against the Purchasing Card of the staff member to which the expenditure primarily relates.

Note: An approver must not approve transactions that relate specifically to themselves or subordinate transactions to another Cardholder in order to circumvent normal approval channels.

(15) Examples of appropriate Purchasing Card expenditure include, but are not limited to:

a. Travel expenses in line with the University's Travel Policy (pre-approval is required).
b. Official entertainment (pre-approval is required where expenditure is greater than $500).
c. General consumables other than stationery and office supplies or other expenditure categories available under preferred supplier contracts.
d. Conference fees.
e. Minor services <$5,000 (excl. GST).

(16) Further examples of prohibited expenditures can be found at Section 9 this Policy.

Section 6 - Policy Contraventions

(17) Contravention of Policy will be classified as one of the following types:

a. Procedural contraventions of Policy - failure to comply with procedural aspects of the Policy.
b. Inappropriate transactions - transactions that are intended for University use but are not allowed by University Policy, government regulation or other law.
c. Excessive transactions – authorised goods and services purchased at terms that are disproportionate to their worth to the University or generally considered excessive with reference to comparable prices for like goods and services.
d. Fraudulent transactions - The use of University Purchasing Cards to acquire goods and services for personal use or personal gain represents a fraud against the University.

Note: Policy breaches may be dealt with using the University's disciplinary procedures.

Procedural Contraventions of Policy

Cardholder

(18) Not providing original tax invoices or official receipts.

(19) Incorrectly or inadvertently stating a tax invoice is held when it is not.

(20) Incorrectly coding a transaction.

(21) Not sending completed monthly card statements and supporting documentation to the relevant business unit in Financial Services within agreed timeframes.

(22) Not obtaining pre-approval for Travel, Entertainment > $500, attractive items, construction, research equipment or use of a private motor vehicle.

Supervisor

(23) Not undertaking an adequate review of the Cardholder's transactions.

(24) Not approving transactions within compliance timeframes (Section 10).

Inappropriate Transactions

(25) Transactions that are intended for University use but not allowed to be purchased under this Policy, other University Policies, government regulation or other law are classified as inappropriate transactions. The Purchasing Card is only to be used for high volume and low value, non-recurring items, and travel expenditure in line with the University's Travel Policy.

(26) The University's Finance System is the only method that can be used for the procurement and payment of specific transactions including, but not limited to:

a. Assets
b. Building alterations and/or refurbishments, furniture & fittings
c. Capital expenditure
d. Legal Fees (excluding on-line legal searches)
e. Transactions where there is a preferred supplier contract in place
f. Maintenance agreements (excluding minor/incidental maintenance agreements for software, less than $5,000, and other IT 'facilities' which can only be purchased online and are time sensitive).

(27) Other categories of transactions can only be paid using the Purchasing Card by certain Authorised Officers. As a guide only, the following purchases must only be made by the listed Authorised Officers:

a. E-Toll Tags – Procure to Pay
b. On-line Legal searches - General Counsel
c. Insurance and Company Secretarial searches – University Secretary

(28) Examples of 'Inappropriate transactions' constituting a breach of Policy include, but are not limited to:

a. Cardholder
    i. Purchasing transactions in excess of agreed Purchasing Card thresholds where prior authorisation by Procure to Pay has not been granted;
    ii. Cash advance of any form except companion or petty cash card holders or in emergency situations whilst travelling on University business;

iii. Incurring purchasing transactions which are restricted to certain University officers;
iv. Purchasing of goods and services from alternative suppliers, where contracted supplier relationships exist;
v. Gifts and benefits as described in Section 9 of this Policy;
vi. Using the Purchasing Card to transact with suppliers that may reasonably be considered disreputable and where the University's reputation may potentially be adversely impacted;
vii. Capital expenditure.

b. Supervisor:
i. Approving transactions which are prohibited under this Policy.

Excessive Transactions

(29) Authorised goods and services purchased at terms that are disproportionate to their worth to the University or generally considered excessive with reference to comparable prices for like goods and services.

(30) When using the University Purchasing Card the Cardholder is responsible for the exercise of economy. If a transaction is identified during the internal audit review of Purchasing Cards which is considered potentially excessive, the Cardholder and approver will be asked to provide an explanation for the expenditure justifying the validity of the expenditure.

(31) Examples of 'Excessive Transactions' constituting a breach of Policy include, but are not limited to:

a. Cardholder:
i. Purchasing transactions which are excessive and/or beyond reasonable business related expenditure;
ii. Purchasing a more expensive item, when a cheaper alternative which is fit for purpose exists;
iii. Tips, gratuities (as where customary) in excess of 10% of the bill total.

Fraudulent Transactions and Misconduct

(32) The use of University Purchasing Cards to acquire goods and services for personal use or personal gain represents a fraud against the University.

(33) Examples of 'Fraudulent Transactions' constituting a breach of Policy may include but are not limited to:

a. Cardholder:
i. Expenditure incurred or approved by staff on long service leave, leave without pay, annual leave, sick leave and other similar leave;
ii. Personal goods or services (except in emergency situations whilst travelling on University business and which must be reimbursed within 14 days).
iii. Using the University card for any personal benefit or gain (including related to family and friends)
iv. Using the University card to obtain a personal advantage from dealing with suppliers;
v. Deliberately falsifying or failing to supply records, receipts or other records;
vi. Unauthorised use of someone else's card;
vii. Purchasing from a third party with which you have a prior personal or non-business relationship which constitutes a conflict of interest;
viii. The use of a University Purchasing Card to obtain cash for personal use or advantage.

b. Supervisor:
i. Approving transactions which are not or could be reasonably expected not to be for official University business. Supervisors must ensure that they are satisfied with the need for transaction, the transaction is

business related and the transaction amount is reasonable;

ii. Requesting a card-holder to purchase goods on one's behalf when the person making the request has the authority to approve the transaction and would be expected to incur the transaction;

iii. The use of a subordinate's card to avoid or circumvent the normal approval channels.

Note: Where the transaction is incurred for a senior officer by a designated personal/administrative assistant or executive officer and where the transaction is made for the general functioning of the office, school or administrative unit, the administrative officer may utilise their own card to incur the transaction.

Section 7 - Reasonable Expenditure

(34) In all instances of expenditure claimed for reimbursement or expenditure made via credit card payment, the staff member or delegate should be comfortable in disclosing the expense, should that be required, and be able to identify the benefit for the University.

(35) Supervisors charged with responsibility for authorising transactions should be satisfied that the claim or transaction was reasonable, prior to the authorisation of any such payment or reimbursement.

(36) Whilst it is not possible to precisely define reasonability for the myriad of transactions that are incurred on Purchasing Cards or claimed via reimbursement, matters which should be considered in determining whether the claim is reasonable include the quantum of the claim and the frequency of claims. Due consideration also needs to be given to factors such as custom, geographical cost of living (overseas, domestic) and accepted community practices or standards.

Prohibited Purchases

(37) Further guidance, for transactions which represent 'prohibited purchases' is provided at Section 9 of this Policy.

Examples of Procedural Contraventions, Inappropriate, Excessive and Fraudulent Transactions

(38) Further guidance and examples of what might be considered procedural contraventions and 'inappropriate', 'excessive' or fraudulent transactions are contained within clause 17 of this Policy.

Travel Expenses

(39) Further guidance and examples of what might be considered reasonable travel related expenditures are contained within the University's Travel Policy and Travel Procedure. These documents provide guidance on expenditure on air travel, accommodation, and ground transportation.

Meals and Incidental Expenses

(40) Meals and incidental expenses related to staff travel might generally be within rates defined within Australian Tax Office guidelines. In cases where such expenses exceed these rates, authorisation of expenses may be agreed by the Supervisor if the Supervisor is satisfied that the expenses are not excessive and are appropriate and reasonable given the location and purpose of the travel.

Entertainment or Hospitality Expenses

(41) Public accountability, as well as limited budgets, requires college and divisional staff to exercise particular care when incurring and/or approving hospitality expenses.

(42) Entertainment (or expenditure for official hospitality) 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. Reference should be made to the University's Hospitality Expenditure - Authority to Incur Procedure and Section 9 of this Policy as well as the relevant sections of the University's Conflict of Interest Policy.

Section 8 - Disciplinary Action

(43) Disciplinary provisions apply to both Cardholders and Supervisors. The disciplinary action taken for individual cases will depend on the severity of the transgression, the staff member's intent and any special circumstances.

(44) The University will deal with any contravention of this Policy according to the provisions of the Enterprise Bargaining Agreement relating to misconduct/serious misconduct and related disciplinary clauses.

(45) Disciplinary actions can include, but are not limited to:

a. formal censure; and/or
b. counselling; and/or
c. further training and development; and/or
d. loss of increment(s); and/or
e. demotion; and/or
f. termination.

(46) In addition to the above disciplinary action, the University may take the following administrative actions:

a. card cancellation;
b. removal of staff reimbursement functions;
c. cost recovery; and/or
d. criminal action (including reference of matters to appropriate external agencies).

Section 9 - Prohibited Purchases

Alcohol

(47) Alcohol is a prohibited purchase and is only permitted to be incurred using a University Purchasing Card if:

a. It is consumed with a meal whilst on University business, for example during a business lunch with an external party or with dinner whilst travelling on University business;
b. It is not excessive in terms of quantity or cost (generally one or two glasses of reasonably priced beer or wine with dinner whilst travelling on University business would be considered appropriate for University staff);
c. It is a gift for a University visitor as a gesture of appreciation and is not excessive in terms of cost.
d. It is part of an approved University function, such as a retreat, awards dinner, and official University conference or seminar. Approval must be provided with supporting documentation.

Advertising Expenses

(48) These must be placed through Marketing & Public Relations or Human Resource Services.

Attractive Items

(49) Goods which are below the Asset threshold of $5,000 exl as set by the University's Executive Committee and amended from time to time. GST and are susceptible to theft or loss due to their portable nature and attractiveness for personal use and resale. Examples:

a. laptop computers
b. mobile phones
c. PDAs/Palm pilots
d. cameras
e. digital/film/video
f. lite-pros/projectors
g. label printers
h. televisions
i. power tools
j. DVD/video players
k. other audio and visual equipment

Auction Purchases

(50) Including online auctions such as, but not limited to, ebay and Grays online.

Cash Advances

(51) Cash must not been withdrawn from the University Purchasing Card except in the case of those cards specifically designated as 'cash out' cards (ie Companion or Petty Cash Cards) or in genuine emergency situations whilst travelling on University business where no other option exists.

Computer Equipment

(52) Except miscellaneous peripherals and supplies of <$1,000, where similar items are not available through the University's office supplies contract. This exception does not apply when individual items combined together create a functional asset or comprise an addition to an existing asset.

Employee or Student Benefits

(53) The University Purchasing Card must not be used for employee or student benefits including, but not limited to:

a. Airline Club and/or Frequent Flyer Memberships;
b. Business Lunches – unless involving an external third party or where these either involve staff development activities or extend for periods of greater than two hours during normally accepted lunch periods.
c. Child minding expenses;
d. Christmas functions, morning teas or other social functions of a personal nature, unless otherwise approved by accordance of the Delegation Of Authority Policy and schedules as amended from time to time;
e. Clothing unless covered by employment conditions i.e. safety clothing, uniforms;
f. Dry cleaning unless specifically covered by employment contract or where travel extends to five days or beyond;
g. Entertainment of family and friends;
h. Fines, such as library or parking fines (staff members and visitors);
i. Flowers - unless for official functions/ ceremonies/ exhibitions. Flowers sent for the purposes of offering

condolences (for serious illness or death) of a staff member or their immediate family must be approved in advance by the Deputy Vice-Chancellor/ Pro Vice-Chancellor, with evidence of approval supplied as part of transaction supporting documents.

j. Gifts to those other than official University visitors;
k. Insurance – eg personal insurance policies, including professional indemnity for work outside normal University duties, or involving private outside earnings;
l. Meals, unless whilst on official University travel;
m. Parking - Staff on campus parking;
n. Private travel, including normal travel to and from work, E-tags for motor vehicles, air travel for family or friends accompanying a staff member who is on approved University business;
o. Private telephone calls; telephone calls back home for those travelling are allowed provided they are not excessive.
p. Professional membership subscriptions – unless as part of a staff member's employment contract and/or where it can be shown that the membership is essential for the performance of the staff member's duties and approval has been given by the Pro Vice-Chancellor or Head of Division. Professional membership subscriptions required for University research purposes are allowable expenses if approved by the Deputy Vice-Chancellor (Research).
q. Note: There is a restriction on incurring automatic periodic debit authorities or life time memberships on Purchasing Cards.

    i. Subscriptions to sporting bodies or fitness clubs, golf clubs or other bodies that are not required to carry out University business;
    ii. Tickets to entertainment events, including sporting events;
    iii. Travel luggage or personal effects;
    iv. Tuition.

Expenditure from Non Contracted Suppliers Where a Contracted Supplier Relationship Exists

(54) The University Purchasing Card must not be used for purchasing goods and/or services from an external supplier if an existing contract, for similar goods and/or services, is already in place.

Fuel Purchases

(55) Except hire cars and new University vehicles waiting issue of a fuel card. Note: Where a staff member has been given approval to use their own private vehicle on official business, they will be reimbursed on cents per kilometre rate based on the Australian Tax Office Rate (refer to the Vehicles – Private Vehicle Use – Procedure). Claims for reimbursement of mileage require pre-approval and must be submitted through the University's Expense Management System.

Furniture or Building Alterations

(56) All furniture and building alteration costs must be placed through Facilities Management;

Goods or Services >$5,000 (excl GST)

(57) With the exception of travel related transactions, the University's Purchasing Card is not to be used for the acquisition of any assets, goods or services that cost in excess of >$5,000 (unless prior authorisation by Procure to Pay and Financial Services has been granted to exceed $5,000 excl. GST Limit). These transactions should be made using the University's Finance system and are subject to the University's quotation thresholds. Refer to Tender Procedure and Procurement Policy.

Gratuities/Tips

(58) The University Purchasing Card must not be used for tips/gratuities within Australia. Tips, gratuities are also prohibited for overseas transactions, except within the U.S.A. or other countries where this tradition is customary, whereby tipping should generally not exceed 10% of the bill total.

Insurance

(59) The Governance and Assurance Services unit is to arrange insurance cover on behalf of the University. Note: The University's Motor Vehicle Policy includes coverage for vehicles hired by the University within Australia – refer to insurance@newcastle.edu.au for more information.

Kitchen supplies

(60) Kitchen supplies are restricted to the purchase of tea and coffee supplies and biscuits for use in University meeting rooms as available under the University's office supplies contract and should not be incurred on the University's credit cards. The purchase of other kitchen supplies (milk, lollies, cakes, muffins, etc) is prohibited, unless otherwise approved by the Associate Director, Procure to Pay and unless otherwise approved should generally be met from personal funds or staff contributions.

Legal fees

(61) Only the University's Legal & Compliance unit may procure legal services on behalf of the University.

Own Transactions on a Subordinate's Card

(62) Transactions must, as a general rule, be incurred against the Purchasing Card of the staff member to which the expenditure primarily relates.

(63) Note:

a. An approver must not approve transactions that relate specifically to themselves.

b. Where the transaction is incurred for a senior officer by a designated personal/administrative assistant or executive officer and where the transaction is made for the general functioning of the office, school or administrative unit, the administrative officer may utilise their own card to incur the transaction.

Personal transactions

(64) The University Purchasing Card must only be used for official University business. Personal expenses must not be charged to the University's Purchasing Card except in the case of a genuine emergency and reimbursement must be made within 14 days. Where an expense incurred by the Cardholder comprises both official University business and personal expenditure, the personal expenditure must be paid separately by the Cardholder and only the portion that relates to the University be charged to the Purchasing Card.

Regular and recurring expenditure

(65) Expenditure including but not limited to waste management, electricity accounts, laundry services or other expenditures of a recurring nature must be facilitated through the University's finance system according to procedures establish for the specific expenditure category or standing order.

Special Studies Program

(66) Staff are absent from normal duties while on approved special studies program purposes and therefore cannot use their Purchasing Card or claim reimbursement for any University business expenses, with the exception of those expenses specifically approved under the Special Studies Program Policy or Special Studies Program Procedures. Additional University expenses will only be allowed if the staff member has received prior approval to perform an official duty during the special studies program absence.

Staffing (Agency Hire, Temporary Staff or Contractors)

(67) The payment of employees must at all times occur through the University's payroll system. The payment of agency hire, temporary staff and contractors must occur through the University's finance system and in accordance with procedures established for the engagement and payment of such staff.

Telephones, Mobile Phones, Internet Services/Subscriptions and other Communication Devices and iPads or Similar Devices, including Software from iTunes

(68) Communication devices must be purchased by the authorised Senior System Specialist – Communications Officer IT Services) - see also the Mobile Phones - Purchasing and Use Policy. iPad software from iTunes will not be accepted on University Purchasing Cards under any circumstances.

Transactions from Unsecured Internet Sites

(69) The Cardholder may use the Purchasing Card for purchases made on the internet only when the site has been confirmed secure. Staff should look for the picture of the unbroken key or closed lock in their browser window. If either sign isn't visible or apparent, or if you see a broken key or an open lock, the security protocol SSL is not working to protect your transaction. If the site cannot be confirmed as secure the purchase must not proceed.

Weekend Purchases or Purchases During Leave Periods

(70) The University Purchasing Card must not be used on weekends or when the Cardholder is on leave unless the expenditure is directly associated with approved University business.

Section 10 - Non-Compliance Action – Purchasing Cards & Expense Management System

Purchasing Card Statements

(71) Statements not received within 30 days after the end of statement period in question.

Step 1 Card Access Temporarily Suspended

(72) Cardholders will have 7 working days to supply outstanding statements and have their card reactivated otherwise actions in step 2 will be taken.

Step 2 Card Cancellation

(73) Should a Cardholder fail to comply with the compliance requirements within 7 working days, their card will be cancelled with the issuing bank.

(74) Cardholders who have their cards cancelled will have to apply to the Chief Financial Officer for reinstatement of the right to apply for a University purchase card and may be instructed to undertake training in the Fraedom system.

Step 3 12 Month Probation Period

(75) All Cardholders appearing on the monthly compliance report (ie have their cards temporarily suspended) must not re-appear on the report within a 12 month period.

(76) Card holders appearing again on the report within this timeframe will have their card cancelled as per step 2 actions.

Purchasing Card Transactions Incomplete

(77) Incomplete = Further action required on a transaction as shown by red X next to transaction on users screen statement or the words "Incomplete Coding" showing on the users printed statement.

(78) Transactions not completed (remain unallocated) within 30 days after end of statement period in question.

Step 1 Card Access Temporarily Suspended

(79) Cardholders will have 7 working days to complete outstanding allocation.

Step 2 Card Cancellation

(80) Should a Cardholder fail to comply with the compliance requirement within 7 working days, their card will be cancelled with the issuing bank.

(81) Cardholders who have their cards cancelled will have to apply to the Chief Operating Officer for reinstatement of the right to apply for a University purchase card and may be instructed to undertake training in the Fraedom system.

Managers with Outstanding Approvals for Completed Transactions

(82) Completed Transactions = No further action required by the Cardholder as shown by green tick next to the transaction on users screen statement and transaction appears in approvers approval listing.

(83) Completed transactions not approved within 30 days after end of statement period in question.

Outstanding Personal Transactions

(84) Transactions coded or identified as being personal in nature and require refunding back to the University must be refunded to the Purchasing Card within 14 days of incurring the personal expenditure.

Status and Details

Status	Historic
Effective Date	30th April 2018
Review Date	30th April 2019
Approval Authority	Vice-Chancellor
Approval Date	30th April 2018
Expiry Date	2nd August 2022
Responsible Executive	Michael Di Rienzo Chief Financial Officer
Enquiries Contact	Financial Services

Glossary Terms and Definitions

"University" - The University of Newcastle, a body corporate established under sections 4 and 5 of the University of Newcastle Act 1989.

"Vehicle" - Has the same meaning as section 4 of the Road Transport Act 2013.

"Working day" - Any day other than Saturday, Sunday, or a public holiday in Newcastle, on which business may be conducted.

"Asset" - 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.

"Automatic periodic debit authorities" - Where the merchant automatically debits a purchase card on a set date ie monthly, annually, until advised to cease.

"Award" - When referring to a University qualification, this term means an academic qualification approved by Academic Senate that is conferred when a student has met the relevant program requirements. For all other uses of this term, the generic definition applies.

"Campus" - means any place or premises owned or controlled by the University, but may also specifically refer to a designated operating location such as the Callaghan Campus.

"Capital expenditure" - Expenditure relating to the purchase, creation or subsequent improvement of an asset controlled or owned by the University. Capital expenditure may relate to tangible assets (such as land, buildings, or equipment) or intangible assets (such as intellectual property or long term software licences) that have a useful life beyond 12 months. Expenditure that simply maintains an asset in its current state is an operating expense (repairs and maintenance) and is not capital expenditure.

"Credit" - When referring to course credit, credit is the recognition of equivalence in content and learning outcomes between different types of learning and/or qualifications. Credit can reduce the amount of learning required to achieve a qualification. For all other uses of this term, the generic definition applies.

"Law" - All applicable statutes, regulations, by-laws, ordinances or subordinate legislation in force from time to time anywhere in Australia, whether made by the Commonwealth, a State, a Territory or a local government and, where the context permits, includes the common law and equity.

"Student" - A person formally enrolled in a course or active in a program offered by the University or affiliated entity.

"Normal duties" - As directed or approved by a staff member who has relevant delegated authority.

"Officer" - Has the meaning given in the Corporations Act 2001 (Cth), or any replacing legislation.

"School" - An organisational unit forming part of a College or Division, responsible for offering a particular course.

"Staff" - Means a person who was at the relevant time employed by the University and includes professional and academic staff of the University, by contract or ongoing, as well as conjoint staff but does not include visitors to the University.

"Supervisor" - Staff members with direct supervisory responsibility for other staff within the workplace (a Supervisor may also be member of Senior Management, with duties as an Officer as defined in the Work Health and Safety Act 2011, or any replacing legislation).

"Term" - When referring to an academic period, term means a period of time aligned to an academic year for the delivery of a course in which students enrol and for which they are usually charged fees for example semesters, trimesters, summer, winter or full-year term. The academic year for a term is determined by the academic year in which the course commences, not concludes. For all other uses of this term, the generic definition applies.

"Third party" - A person or group other than the University or any of the University's partner institutions.

"University business" - Work that the University has directed to be undertaken which is required, essential, and beneficial for the functions of the University. This includes, but is not limited to, attending meetings, conferences or fieldwork, but does not include activity that is not location specific, e.g. email management, writing papers. University business may be undertaken by staff and non-staff.

"University travel" - Travel on pre-approved University business, away from the University traveller's primary workplace or place of enrolment. Travel to and from the University to begin or end employment or study is excluded.

"College" - An organisational unit established within the University by the Council.