

Purchasing Card Procedures

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1. Governing Policy

[Procurement Policy](#)

[Finance Policy](#)

2. Purpose

To set out the processes to be followed when Purchasing Cards are issued, including:

- a. appropriate use of Purchasing Cards
- b. issue of Purchasing Cards
- c. reconciliation procedures
- d. monitoring use of Purchasing Cards.

3. Scope

These procedures apply to all applicants for, and holders of, Purchasing Cards and their supervisors, and to all staff involved in the administration of Purchasing Cards.

4. Using a Purchasing Card

- a. Purchasing Cards must only be used for University purposes, in accordance with [Appendix 1 – Instructions for Purchasing Card Procedures](#) and the conditions of any applicable funding agreements.
- b. Purchasing Cards are a valid and appropriate transaction method for the purchase of goods or services. In particular, they are an efficient means of performing a one-off transaction with suppliers who are rarely used and they are recommended for those staff who travel frequently on University business (i.e. more than three trips per year).
- c. Only the person whose name is on the Purchasing Card may use the Purchasing Card. The card holder must not share the Purchasing Card or the card details with another person to carry out payments on their behalf.
- d. Each card holder is personally responsible for ensuring that:
 - i. approved transaction limits and monthly credit limits are not exceeded
 - ii. transactions comply with the approved use of their Purchasing Card
 - iii. transactions are reconciled promptly and correctly
 - iv. security, confidentiality and conditions for the use of the Purchasing Card are observed,
 - v. these procedures are complied with.
- e. A card holder may use a Purchasing Card:
 - i. in person
 - ii. over the internet, provided the site is secure (i.e., <https://www.>)
 - iii. by telephone— but must not be used to purchase by email if that requires the Purchasing Card number and details to be included in the email, due to the increased security risks with emails.
- f. Whatever the medium of purchase, the card holder must:
 - i. obtain a tax invoice as supporting documentation for the purchase
 - ii. upload receipts to the University's Purchasing Card reconciliation system (FlexiPurchase), and
 - iii. store original invoices and receipts in a secure place until the transaction is reconciled and approved. Once approved, the original invoices and receipts can be destroyed.
- g. When a Purchasing Card is used for travel, the card holder must comply with [Appendix 1 – Instructions for Purchasing Card Procedures](#) and the [Travel Policy](#), including using the card for reasonable meal and incidental expenses.
- h. A card holder must not use a Purchasing Card for any of the following purchases:
 - i. personal items
 - ii. cash withdrawals, except as provided in [Procedure 4.1](#)
 - iii. fuel and oil for a University vehicle where a fuel card is available
 - iv. mobile phones and mobile phone services (see [Mobile phones and services](#)), excluding accessories

- v. laptops, personal computers, tablets and iPads, excluding accessories
- vi. gifts for staff of the University, except in special circumstances where approved in writing by the a member of the Senior Executive Team
- vii. post office transactions where these result in a cash advance on the card statement [e.g., visa applications, cash advances/transfers, Western Union transfers]
- viii. gift cards or vouchers for any purpose, except as provided in [Procedure 4.2](#).
- ix. purchase of car park permits through VPermit, CellOPark or casual parking meters for the Bedford Park campus for personal parking.

Refer to [Appendix 1 – Instructions for Purchasing Card Procedures](#) for further examples of prohibited Purchasing Card expenditure.

- i. Where the Purchasing Card is used for Meals and Entertainment expenditure (e.g. meals) incurred for a group of employees, the most senior University employee with a Purchasing Card present must process the transaction to ensure the transaction is approved by an Approver not present at the event. For formal University functions, including events attended by the Vice-Chancellor, the organiser of the event should make appropriate arrangements to process the transaction.
- j. A card holder must not process a larger transaction as multiple smaller transactions (split transactions) to keep within transaction limits. Similarly, a card holder must not split a transaction across more than one Purchasing Card to keep within transaction limits. Where an increase to a card's transaction limit is required, the card holder must request a temporary or permanent increase in accordance with [Procedure 5.3](#).

4.1. Cash withdrawals

- a. Cash withdrawal facilities are disabled on all cards by default. Any proposed cash withdrawal, either via a bank teller in person or via an automatic teller machine, must be applied for in advance via [Service One](#) and be endorsed by the card holder's [Approver](#) and approved by the Chief Financial Officer or [other delegate](#).
- b. Cash withdrawals may be granted to the pre-determined limits set out in Service One.
- c. Approval will only be granted if the withdrawal is:
 - i. for staff members working internationally or in remote locations on University business for reasonable travel expenses where Purchasing Cards are not widely accepted, or
 - ii. to provide a petty cash float for areas outside the main University campus, or
 - iii. in special circumstances determined by the Chief Financial Officer or [other delegate](#).
- d. Withdrawal of cash for any other reason is not permitted at any time.
- e. All cash withdrawals must be reconciled as per [Procedure 6.1.e](#) through the University's Purchasing Card reconciliation system (FlexiPurchase), showing accurately what the cash was used for. Any cash that is not spent must be repaid to the same general ledger account through [Flinders Online Payments](#) or Flinders Connect.

4.2. Gift cards

- a. Purchasing Cards must only be used to purchase a gift card, where the gift card:
 - i. is approved in advance by a College Finance Business Partner, Financial Operations Accountant, or Senior Finance Officer Payables via the [Request for Gift Card Form](#).
 - ii. is for students, volunteers or research study/survey participants, AND
 - iii. is in lieu of reimbursement of out-of-pocket expenses to those identified in (ii) or is a token of appreciation unrelated to any estimate of the value of the recipient's contribution.
- b. Gift cards must not be purchased for staff, unless approved by a member of the Senior Executive Team.
- c. Purchased gift cards must be stored securely before they are presented to their recipient, to reduce the risk of theft. Unused gift cards must be returned to the College/Portfolio Finance team, or another independent and secure area, for storage or reallocation. They should not be used for personal use.

4.3. Return of goods & refunds

If goods purchased with a Purchasing Card are to be returned to the merchant, or a refund is to be received for a service:

- a. the card holder who purchased the items must be the one who returns the goods, so that the credit transaction and the original charge appear on the same Purchasing Card account
- b. the card holder must ensure that a credit slip is uploaded to the Purchasing Card reconciliation system (FlexiPurchase), and the original retained with supporting documentation until the transaction is reconciled and approved, and
- c. the general ledger account used for the original purchase must be used for the credit transaction reconciliation. Both transactions need to be reconciled.

5. Issuing a Purchasing Card

5.1. Purchasing Card Holders

Purchasing Cards are issued to individuals for the following four primary reasons only:

Category 1: the individual is a frequent traveller (more than three trips per year) on approved University business

Category 2: the individual is regularly involved in procurement relevant to their position (e.g. purchasing laboratory consumables or office supplies)

Category 3: the individual is, as part of their primary role, regularly engaged in external-facing collaboration with partners, supporters or donors

Category 4: the individual is a member of the Senior Executive Team, College Executive or Portfolio leadership group.

5.2. Approvers

- a. Each College and Portfolio will have designated [Approvers](#) to review and approve Purchasing Card transactions. Ideally, an Approver should be in the supervisory line of the card holder and should be familiar with the operations of the card holder to understand what a reasonable expenditure is. An Approver must be more senior than the card holder.
- b. Approvers are responsible for ensuring that card holders they are responsible for use the Purchasing Card in accordance with these procedures.

5.3. Limits

- a. Purchasing cards will only be issued where there is a demonstrated business need and the cardholder falls within one of the following eligible categories. Standard credit and transaction limits apply based on the cardholder's role or usage:

Category	Category Name	Standard Limit	Maximum Temporary Limit Increase	Maximum Limit Increase Duration
Category 1	Frequent travellers	Monthly: \$5,000 Single transaction: \$2,000	Monthly: \$10,000 Single transaction: \$5,000	30 Days
Category 2	Individuals with regular procurement (e.g. operational purchasing)	Monthly: \$5,000 Single transaction: \$2,000	Monthly: \$10,000 Single transaction: \$5,000	30 Days
Category 3	Individuals who regularly engaged in external-facing collaboration with partners, supporters or donors	Monthly: \$5,000 Single transaction: \$2,000	Monthly: \$10,000 Single transaction: \$5,000	30 Days
Category 4	College Executive or Portfolio Leadership roles	Monthly: \$10,000 Single transaction: \$5,000	As determined by CFO or other delegate.	30 Days
	Senior Executive Team (SET) members	Monthly: \$20,000 Single transaction: \$10,000	As determined by CFO or other delegate.	30 Days

- b. Purchasing Cards are issued with the standard limit set out above for the relevant category, which is the maximum ongoing limit for the card.
- c. Increases to Purchasing Card limits may only be approved on a temporary basis and may only be approved by the Chief Financial Officer or [other delegate](#) where a documented business justification demonstrates an operational need within the eligible categories and endorsed by a [Card Issue Approval Officer](#).
- d. Any approved temporary limit increase will apply for a maximum period of 30 days, after which the Purchasing Card limit will automatically revert to the standard limit.
- e. Any variations to Purchasing Card limits on an ongoing basis may only be approved by the Chief Financial Officer or [other delegate](#) where a documented business justification demonstrates an operational need within the eligible categories and is endorsed by a [Card Issue Approval Officer](#).

5.4. Applications

Applicant for a new Purchasing Card

- a. Determine, in conjunction with supervisor and the College/Portfolio Finance Team, whether the reason for the Purchasing Card falls within one of the four categories set out in [Procedure.5.1](#). Where this is the case, the standard limit for the relevant category specified in [Procedure 5.3](#) will apply.
- b. Complete the application process in [Service One](#), which includes:
 - i. Application & Approval for Purchasing Card
 - ii. Certificate of Identity Verification, and

- iii. NAB cardholder request.
- c. Obtain approval of the applicant's supervisor and the relevant [Card Issue Approval Officer](#) via Service One. Where the proposed Approver is not the applicant's supervisor, the supervisor should advise them of the application.
- d. Provide verification of the Certificate of Identity Verification (100 point ID check) from authorised Accounts Payable staff.
- e. Undergo any required training specified by Finance and Procurement Services, as identified on the [Purchasing Card webpage](#) or iEnrol.

5.5. Issue

- a. On receipt of an application for a new Purchasing Card, Finance and Procurement Services staff will:
 - i. review the documentation and verify the applicant's identity
 - ii. if satisfied the application is in order, seek approval for the application from the Chief Financial Officer or [other delegate](#), and order the card from the University's bank
 - iii. notify the card holder of the required training to be undertaken
 - iv. advise the card holder by email when the Purchasing Card arrives, and arrange for a PIN to be sent separately to the card holder.
- b. It is the Chief Financial Officer's responsibility to ensure that Finance and Procurement Services staff duties in relation to the issue of Purchasing Cards are adequately segregated, to minimise risks.
- c. Under no circumstances are Accounts Payable staff permitted to be issued with a Purchasing Card.

5.6. Purchasing Cards for Other University Personnel

- a. Purchasing Cards are generally issued to ongoing or fixed term University staff only. However, Purchasing Cards may be issued to other University personnel, including Academic Status Holders and casual staff and international student agents, if the circumstances are deemed special and appropriate by the Chief Financial Officer or [other delegate](#), as set out below.
- b. The application process for these personnel is the same as for a staff member, except that the request must also include a Non-employee Application form (available on the Purchasing Card page or from purchasingcards@flinders.edu.au) and must also include:
 - i. a justification to support the issue of the Purchasing Card from the relevant Vice-President and Executive Dean or Portfolio Head, including why other means of meeting the purchasing requirements are not suitable
 - ii. what controls will be in place to ensure appropriate supervision of the card holder, including who will approve their transactions, and
 - iii. what means are in place to recover monies in the event of inappropriate or personal transactions occurring.
- c. Former employees who continue to have a relevant University role may retain their cards as long as the conditions described above are met.

6. Reconciling a Purchasing Card

6.1. Reconciliation process

Card holder	<ul style="list-style-type: none"> a. Transactions must be reconciled in FlexiPurchase and submitted once the transaction details appear in the reconciliation system. b. All transactions should be reconciled in FlexiPurchase within 14 days of the statement date, which is generally around the 4th or 5th of each month. c. Follow up any discrepancies (e.g. purchases not made by the card holder) directly with the supplier concerned or the bank. d. Include original tax invoices/receipts by taking a photo via the FlexiPurchase App or uploading a copy into the reconciliation system. If no documentation is available, or the original has been lost or destroyed, complete and include a Lost Receipt Form. e. For cash withdrawals, include tax invoices/receipts showing accurately the purchases made with the cash. If any cash is repaid, include the online re-payment receipt. Any cash that is not spent must be repaid through Flinders Online Payments – “Credit Card Reimbursement”, or Flinders Connect, and reconciled in FlexiPurchase system using the same general ledger account. The online payment receipt must also be attached to the reconciliation. f. Include approvals for the purchase of travel and gift cards, and approvals received for any other purchases. g. Provide a detailed and meaningful description of the goods purchased. Descriptions such as ‘goods’ or ‘books’ are insufficient. h. Ensure that expenditure is correctly coded and is consistent with relevant taxation requirements (e.g., fringe benefits tax), and that GST is correctly allocated. i. Ensure that for Travel and Entertainment transactions, the associated number of staff and guests are identified where prompted through the spend wizards. j. Comply with the requirements of Appendix 1 – Instructions for Purchasing Card Procedures.
Card holder’s Approver	<ul style="list-style-type: none"> k. On receipt of the email that a Purchasing Card reconciliation has been completed: <ul style="list-style-type: none"> i. check that the transactions are appropriate and in line with the requirements of these procedures, including Appendix 1 – Instructions for Purchasing Card Procedures, with sufficient description and correctly coded, and with the correct image attached to the transaction ii. query any transactions that do not meet the requirements of (i) iii. authorise (if appropriate) the reconciliation, within 14 days of its completion by the card holder, or iv. for transactions that are not appropriate, refer to Procedure 9.

6.2. Failure to reconcile

- a. Finance and Procurement Services sends regular reminders to card holders and Approvers to ensure the reconciliation is completed in a timely fashion.
- b. If reconciliations are not completed within 30 calendar days of the statement date, and reminders have been sent, the Financial Operations Accountant or Senior Finance Officer Payables, , may suspend

the Purchasing Card and notify the card holder of the conditions required for the suspension to be lifted.

- c. The suspension will be lifted if:
 - i. the conditions notified to the card holder have been met, or
 - ii. the Chief Financial Officer or [other delegate](#) determines that continued suspension is not in the best interests of the University.
- d. Repeated failure to reconcile a card may result in the Purchasing Card being cancelled.

6.3. Card holder or Approver on leave

Card holder	<ul style="list-style-type: none"> a. Ensure all transactions are reconciled and submitted before going on leave. b. If it is not possible to reconcile all transaction prior to going on leave, ensure another staff member is nominated to perform the reconciliation, and that they have all relevant documentation and access to do so, by emailing purchasingcards@flinders.edu.au with a copy to your College/Portfolio Finance team.
Card holder's Approver	<ul style="list-style-type: none"> c. Ensure all approvals are completed prior to going on leave. d. If it is not possible to complete all approvals prior to going on leave, arrange a delegate by emailing purchasingcards@flinders.edu.au, with a copy to your College/Portfolio Finance team.

7. Modifying a Purchasing Card

7.1. Card holder leaves the University

If a card holder leaves the University:

Card holder's supervisor	<ul style="list-style-type: none"> a. Ensure that the Purchasing Card is returned to the supervisor, or College/Portfolio Finance Team, and that all transactions are reconciled in FlexiPurchase for approval. Where the card holder's Approver is not the supervisor, the supervisor should advise them of the card holder's departure. b. Notify Accounts Payable via Service One ("Cancel a Credit Card" service request) so that the Purchasing Card can be cancelled with the bank. c. Destroy the Purchasing Card (e.g., by cutting it in two). d. Ensure that all outstanding reconciliations are completed and finalised within 14 days where the card holder is unable to do so.
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7.2. Card holder changes position

When a Purchasing Card holder transfers to another area of the University, a new Approver must be designated from the new area.

Card holder's new Approver	<ul style="list-style-type: none"> a. Advise Finance and Procurement Services of the new Approver for the card holder. b. Identify if any changes to the card holder's details are required, and request for an amendment.
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	c. If the position does not require a Purchasing Card, notify Accounts Payable via Service One ("Cancel a Credit Card" service request) so that the Purchasing Card can be cancelled with the bank.
Card holder	d. Ensure all transactions from the previous position are reconciled and coded to the correct account codes for that position prior to commencing in the new position.

7.3. Purchasing Card is lost or stolen

Card holder	<p>Immediately on becoming aware that a Purchasing Card is lost or stolen:</p> <ol style="list-style-type: none"> notify the National Australia Bank notify Accounts Payable to advise of the lost/stolen card by emailing purchasingcards@flinders.edu.au, and notify the Approver.
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7.4. Purchasing Card is cancelled

- The Chief Financial Officer or [other delegate](#) may cancel a Purchasing Card without notice, if they are satisfied that it is being used in breach of these procedures, or its continued use is not in the interests of the University.
- In such circumstances, Finance and Procurement Services will notify the card holder and the Approver.

Card holder	c. Ensure all outstanding transactions are reconciled and coded to the correct account codes as per 6.1.
Card holder's Approver	<ol style="list-style-type: none"> Ensure that all outstanding reconciliations are completed and finalised within 14 days. Ensure all other requirements specified by Finance and Procurement Services are met. Destroy the Purchasing Card (e.g., by cutting it in two).

7.5. To arrange reinstatement of a Purchasing Card following cancellation

Former card holder	<ol style="list-style-type: none"> With the Approver's agreement, arrange a meeting with the Approver and the relevant College/Portfolio Finance Business Partner to discuss a possible reinstatement and any conditions of use that might apply. If the supervisor is not the Approver, they should also be involved in these discussions. The College/Portfolio Finance Business Partner will then make a recommendation for action to the Chief Financial Officer or other delegate.
Chief Financial Officer or Associate Director in Finance and Procurement Services	<ol style="list-style-type: none"> On receipt of a recommendation described above, decide: <ol style="list-style-type: none"> to reinstate the Purchasing Card, on such conditions as they determine, following agreement about the card holder's future use of the Purchasing Card, or not to reissue the Purchasing Card and, if necessary, implement any consequential actions.

8. Monitoring use of Purchasing Cards

8.1. Review of card use

- a. Finance Business Partner teams will conduct regular reviews to ensure transactions are appropriate and coded correctly.
- b. Any issues will be discussed with the card holder, Approver and senior staff within the College/Portfolio as appropriate.

8.2. Audit monitoring

- a. Periodic audits of Purchasing Card usage may be undertaken by Finance and Procurement Services as an additional control to ensure that all Purchasing Card transactions are for University purposes in accordance with these procedures.
- b. If a Purchasing Card is used for purposes not related to the University, [Procedure 9.1](#) applies.

8.3. Annual monitoring

Annually, the Chief Financial Officer or [other delegate](#), arranges for a review of Purchasing Cards within Colleges and Portfolios to:

- a. identify card holders who have used the Purchasing Card for personal use
- b. affirm if the Purchasing Card is still required by a card holder
- c. ascertain if a Purchasing Card limit is still appropriate (so that credit limits are not excessive in light of actual and expected expenditure), and
- d. ascertain whether any approved cash withdrawal facility is still needed by a card holder.

9. Misusing a Purchasing Card

- a. Misuse of a Purchasing Card or any other breach of these procedures may result in immediate suspension/cancellation of the Purchasing Card and action taken to recover monies owed to the University.
- b. Misuse may also be regarded as misconduct and dealt with under the relevant University processes. A proven breach may result in disciplinary action, including termination of employment.

9.1. Use of Purchasing Card for non-University business

- a. If the card holder identifies a transaction, or monitoring of a Purchasing Card reveals use that is not related to University business, the following will occur:
 - i. the card holder will be notified that the transaction was not for University purposes and that they must immediately repay the funds to the University at Flinders Connect or online at [Flinders Online Payments](#).
 - ii. the Purchasing Card holder must code the transaction in FlexiPurchase to show that the funds were for non-University business purchases, using the "Personal Spend in Error" Spend Wizard. The repayment should be reconciled using the same General Ledger account. The reason for the incorrect card use must be added to the "Expense Description" field for the card holder's Approver to note. The online re-payment receipt must be attached to the reconciliation.
 - iii. if the transaction is not repaid through Flinders Connect or Flinders Online Payment in a timely manner, the University will take other action to recover the monies, including invoicing the card holder or through a Payroll deduction.
- b. The card holder's Approver must:

- i. consider the reason provided and notify Finance and Procurement Services if, in their judgement, the reason is not sound so that the Purchasing Card can be cancelled, and
 - ii. consider if there has potentially been misconduct and, if so, refer the matter to People & Culture for advice.
- c. Repeated use of the University's Purchasing Card for personal purposes will result in the card being cancelled and may be referred to People & Culture.

9.2. Incorrect Use of Purchasing Card with Ride Share Services

If a card holder processes a personal trip with a Ride Share Service (e.g. Uber) using their University Purchasing Card in error, the card holder must:

- a. request via the service's app to change the payment method to a personal credit card, and
- b. reconcile both the original transaction and the credit (refund) transaction as specified in [Procedure 4.3](#),
OR
- c. treat the transaction as a personal transaction and repay the funds in accordance with [Procedure 9.1](#).

10. Authorities

Delegate	Authority	Ref
Card Issue Approval Officers: Senior Executive Team members Directors of College Services Deans (People & Resources) Portfolio Directors	Approve an application for the issue of a Purchasing Card	5.2
	Approve the purchase of gifts for staff using a Purchasing Card	4.2
	Endorse temporary increases to Purchasing Card limits	5.3
Chief Financial Officer Deputy Chief Financial Officer Associate Directors, Finance and Procurement Services	Approve the issue of a Purchasing Card	5.2
	Approve use of a Purchasing Card for cash withdrawals	4.1
	Approve a change to the maximum monthly credit limit or maximum transaction limit for an individual card holder	5.3
	Approve the lifting of a suspension on a Purchasing Card	6.2
	Cancel use of a Purchasing Card	7.4
	Reissue use of a Purchasing Card after cancellation	7.5
Finance Business Partner, Financial Operations Accountant or Senior Finance Officer Payables	Approve the purchase of gift cards with a Purchasing Card	4.2
Financial Operations Accountant Senior Finance Officer Payables	Suspend the use of a Purchasing Card	6.2

Approval Authority	Vice-President (Corporate Services)
Responsible Officer	Associate Director, Financial Accounting
Approval Date	17 April 2026
Effective Date	17 April 2026
Review Date*	2029
Last amended	
CM file number	CF15/258

* Unless otherwise indicated, this policy or procedures still apply beyond the review date.

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Appendix 1 – Instructions for Purchasing Card Procedures

Appropriate Use of Purchasing Cards

- a. Purchasing cards may only be used for expenditure that meets the University's standards for appropriate use of public funds.
- b. Purchasing cards are issued to individuals for four primary purposes only:
 - i. The individual is a frequent traveller (More than three (3) trips per year) on approved university business.
 - ii. The individual is regularly involved in procurement activity relevant to their position (e.g. laboratory consumables purchasing, office administration supplies purchasing, etc.)
 - iii. The individual, as part of their primary role, is regularly involved in external facing engagement and collaboration work with partners, supporters or donors.
 - iv. The individual is a member of the Senior Executive Team, College executive or Portfolio leadership group.
- c. Purchasing card expenditure must:
 - i. be for a legitimate University purpose only
 - ii. be reasonably necessary for the carrying out of the functions of the University
 - iii. be connected to a university activity and not primarily benefit individual staff members
 - iv. be authorised, transparent, and able to withstand public scrutiny, including scrutiny by external oversight bodies and the broader community, and
 - v. comply with all relevant University policies, procedures, and funding conditions.
- d. These requirements are intended to support the appropriate use of public funds whilst still enabling reasonable expenditure that supports staff wellbeing, recognition, and effective university operations.
- e. All acquittals for expenditure must clearly state the university purpose being served and demonstrate a clear connection between the expenditure and the achievement of that purpose.
- f. Card holders and Approvers are jointly responsible for ensuring that purchasing card expenditure meets the public's expectations for appropriate use of public money. Where an expenditure would ordinarily be regarded as something a reasonable person would ordinarily pay for personally, it is unlikely to be an appropriate use of a purchasing card.
- g. Where, following review, the University determines that expenditure does not meet the threshold for a legitimate university purpose, then that expenditure will be deemed personal in nature and will need to be reimbursed from private funds.
- h. All acquittals for hospitality-related expenditure must also provide details of those present and define the university purpose being served. Relevant ATO Taxation Determinations should be used as a guide when assessing the reasonableness of hospitality-related expenditure and any associated taxation or fringe benefits implications.
- i. It must be noted that provision of certain hospitality-related expenditure such as food, drink or recreation (e.g. sports or leisure pursuits, river cruises, sightseeing tours, etc.) may give rise to a fringe benefit. Purchasing cardholders and approvers are jointly responsible for understanding any fringe benefit impact and for ensuring that any such impacts are identified and managed in a proportionate and compliant manner.

Prohibited expenditure using Purchasing Cards

- a. Purchasing cards must not be used for expenditure that is personal, social, gratuitous or otherwise discretionary in nature.
- b. The following examples are provided to assist cardholders and approvers to apply consistent judgement and do not replace the overarching requirement that all expenditure must serve a legitimate university purpose and withstand public scrutiny.
- c. Purchasing cards must not be used for:
 - i. Coffees, meals, or refreshments for internal staff meetings except when those meetings are required to last two (2) hours or more, or where it was reasonably necessary for a manager to require a meeting to occur during a standard mealtime.
 - ii. End-of-year or other specific team events unless the purpose, expected outcomes and expenditure has been approved by a member of the Senior Executive Team.
 - iii. Morning teas, afternoon teas or similar functions organised to celebrate individual or team milestones (e.g. birthdays, farewells, promotions, retirements or personal achievements), where the primary purpose is social in nature or where the benefit accrues primarily to individual staff members, unless the purpose, expected outcomes and expenditure has been approved by a member of the Senior Executive Team.
 - iv. Gifts, gift cards, vouchers, flowers or similar items provided to individual staff members, including for recognition, appreciation, birthdays, farewells or personal circumstances, unless the purpose, expected outcomes and expenditure has been approved by a member of the Senior Executive Team.
 - v. Any hospitality or gift expenditure where the sole benefit accrues to an individual staff member, rather than being reasonably necessary to support a university purpose.

Using purchasing cards for communal office and kitchen consumables

- d. The University recognises that the provision of basic tea, coffee, milk and similar low-value consumables in shared staff kitchenettes and communal work areas supports staff wellbeing and the effective operation of the workplace.
- a. Purchasing cards may be used for the purchase of these items where they are intended for shared use in communal spaces and consumed in the ordinary course of work. Expenditure must be modest, reasonable in value, and proportionate to the size and nature of the work area and must align with community expectations regarding the appropriate use of public funds.
- b. This provision does not extend to items purchased for individual or personal consumption, premium or discretionary goods, or catering associated with meetings, events or social activities, which remain subject to the approval processes set out elsewhere in these Procedures.

Using purchasing cards for travel purposes

- a. Individuals who travel frequently on approved university business may use a purchasing card for travel-related expenditure that is reasonably necessary to carry out the University's functions and that is directly connected to the approved travel activity.
- b. All expenditure (e.g. meals, ground transportation, accommodation, incidentals, etc.) should be in line with the relevant ATO guidelines on reasonable amounts for domestic and international travel expenses.