

# Policy: Expenditure approvals

## Purpose

To inform staff how to manage expenditure transaction approvals; both payments to suppliers/vendors (accounts payable) & ANU purchase card.

## Overview

This policy deals with the management of expenditure transaction approvals (both accounts payable & purchase card).

## Scope

This Policy applies across the University.

## Policy Statement

1. The University's delegations framework designates officers within the University who can approve the expenditure of funds.
2. In approving expenditure, the approving officer must ensure that the transaction:
  - complies with the [Procurement Policy](#) and other relevant financial and administrative policies;
  - is for a proper University purpose;
  - is an efficient, effective, economical and ethical use of University resources;
  - is within the budget limit or any other budget restriction (eg available funds) that applies to the related Budget Unit (eg fund/department/project); and
  - is being paid to the legally entitled claimant.
3. Any officer who approves expenditure beyond the budget limit may be held personally accountable for that expenditure.
4. The approving officer must not approve any accounts payable or reimbursement expenditure incurred by themselves in the normal course of duty. Such approval must meet the following minimum requirements:

Staff member incurring the expenditure:	Staff member able to approve that expenditure:
Member of the University Executive	Chief Operating Officer
College Dean	Chief Operating Officer
Service Division Director	Chief Operating Officer
School/Centre Director	College Dean
All other staff/students	ANU8 Finance Officer OR Academic Level C OR Senior Finance Officer OR Executive Officer OR School Manager OR College Finance Manager OR General Manager.  Note: The approving officer must be senior to the staff incurring the expenditure.

5. All purchase card expenditure must be approved by the cardholder's supervisor. Where a supervisor level is below ANU 8 or C, the approval request will be reverted to their supervisor.

### Delegations relevant to this policy

- **000220:** Finance Delegation: Purchase goods and services (including the signing of related purchasing contracts) within budget limit.

## Document information

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