



# Procedure: Purchase card

## Purpose

This document informs all staff, students and Visitors and Honorary Appointment (VaHAs) who are issued with an ANU Purchase Card (Purchase Cardholders), or who have responsibilities as Purchase Card Approvers on the use and management of ANU Purchase Cards.

## Definitions

**Purchase Cardholders** are staff, students and VaHAs who have delegated authority to hold and use a Purchase Card for the purposes of purchasing goods and services for the ANU.

**Purchase Card Approvers** are supervisors of the Purchase Cardholder. Where a Supervisor is below an ANU Officer Level 8 or Academic Level C, the approval request is reverted further up the management structure to a staff member who is at least an ANU Officer Level 8 or Academic Level C. Purchase Card Approvers have a responsibility to review Purchase Card transaction acquittals, to ensure any transactions identified as not allowed are recorded as personal expenditure, approve the acquittal, and ensure repayment by the Purchase Cardholder of personal expenditure.

**Tax Invoice** is an invoice that meets the requirements of the Australian Taxation Office.

## Procedure

### Issuing a Purchase Card and Changing Purchase Card Credit Limits

1. The University expects the highest standards of accountability for the use and management of public resources. Local business areas are responsible for ensuring Purchase Cards are only issued where the role necessitates the use of a Purchase Card. Additionally, local business areas should strive to minimise the number of Purchase Cards on issue at any given time.
2. A request for a new Purchase Card, or change to credit limit for an existing Purchase Card, is sent to Finance and Business Services using the Purchase Cardholder Application & Agreement Form.

3. Before [requesting a Purchase Card](#), the requestor must ensure they have the appropriate financial delegation in place and have successfully completed the Pulse online ANU Purchase Card Use training.
4. The Purchase Cardholder Application & Agreement Form must be signed by a delegate who is superior to the requestor and holds a D3 delegation (or higher).
5. Finance and Business Services processes the application, ensuring the:
  - a. applicant holds the appropriate financial delegation;
  - b. transaction limit applied for is equal to or less than the applicant's financial delegation; and
  - c. applicant has completed the Pulse online ANU Purchase Card Use training.
6. Under no circumstances is a Purchase Card issued without the requirements set out in paragraphs one to four being met.
7. The applicant is contacted by Finance and Business Services once the application has been processed to arrange issuing / collection of the Purchase Card.

### **Purchase Card custody**

8. The Purchase Cardholder is responsible for the strict care and custody of the Purchase Card and must keep the Purchase Card and PIN properly safeguarded at all times.
9. The Purchase Cardholder is not to allow any other person to use the Purchase Card.
10. The Purchase Cardholder is required to immediately [notify](#) the bank and Finance and Business Services when the Purchase Card is lost or stolen.

### **Using a Purchase Card and acquitting Purchase Card transactions**

11. Purchase Cardholders must use the Purchase Card, including acquitting Purchase Card transactions, in accordance with this Procedure, the [Purchase Card Policy](#) and [Cardholder Agreement](#) and other [guidance](#) published by Finance and Business Services.
12. Purchase Cardholders are responsible for ensuring a proposed commitment using the Purchase Card complies with applicable legislation, ANU policies and procedures, is an efficient, effective, economical and ethical use of University resources, is able to withstand public scrutiny and where applicable, complies with grant terms and conditions.
13. It is the responsibility of the Purchase Cardholder to report and monitor disputed transactions. Refer to [Disputed transactions](#).
14. Within ten (10) business days of each month end, the Purchase Cardholder must complete the acquittal of the previous month's Purchase Card transactions.

15. Purchase Cardholders are responsible for carrying out the following tasks in the University's expense management system ([CONCUR](#)):
  - a. coding transactions to the appropriate expense type and charge code;
  - b. entering a meaningful description for the transaction;
  - c. attaching tax invoices (or receipts where no GST is incurred); and
  - d. ensuring the amount and unit of currency is correct.
16. Purchase Cardholders are responsible for making every reasonable effort to obtain tax invoices (or receipts where no GST is incurred). This may require the Purchase Cardholder to contact suppliers as part of the acquittal process.
17. It is the responsibility of the Purchase Card Approver to ensure that transactions comply with this Procedure, the [Purchase Card Policy](#) and [Cardholder Agreement](#) and other published [guidance](#).
18. ANU Purchase Cards must not be used for personal or non-allowable transactions. Such transactions must be categorised as "Accidental Personal Use" when acquitting and be repaid by the Purchase Cardholder in accordance with the [repayment procedure](#).
19. Two instances of accidental personal use per calendar month triggers a review of the use of the Purchase Card by Finance and Business Services. Any identified or suspected misuse is reported to the relevant College or Service Division and Finance and Business Services initiates action to prevent further misuse and reputation damage to the University by reducing the Purchase Card limit or cancelling the Purchase Card.
20. The Purchase Card Approver must review and approve the acquitted Purchase Card transactions within fifteen (15) business days of each month end.
21. Purchase Cardholders may assign the task of acquitting Purchase Card transactions to an administrative officer, Executive Assistant or another member of staff. However, accountability for acquittal remains with the Purchase Cardholders. Refer to the [Expense Delegate Setup](#) for details on how to assign this to another member of staff.
22. Senior Managers (includes Executive Leadership Team, Deans, School Directors, Head of School, General Managers and Service Division Directors) may assign the tasks of review and approval of acquitted transactions to another member of staff (ANU Officer Level 8 or Academic Level C or above). However, accountability for approval remains with the Purchase Card approver. Refer to the [Expense Delegate Setup](#) for details on how to assign this to another member of staff.
23. A Purchase Card limit is reduced, or the Purchase Card is cancelled under the following circumstances:
  - a. The Purchase Cardholder has not complied with the Cardholder

Agreement, the Policy or this Procedure, including not acquitting transactions within the specified time period.

- b. The Purchase Card Approver has not approved the acquittal for the Purchase Cardholder within the specified time period.
- c. The Purchase Cardholder no longer holds the relevant [financial delegation](#).
- d. The Purchase Cardholder is on leave from the University for a period greater than four weeks.
- e. The Purchase Cardholder has resigned or no longer has an active relationship with the University.

24. Colleges and Service Divisions are responsible for [notifying](#) Finance and Business Services if a Purchase Card needs to be cancelled. Finance and Business Services provides regular reports to assist Colleges and Service Divisions to administer ANU Purchase Cards.

25. Finance and Business Services supports Colleges and Service Divisions to regularly review the continuing need for Purchase Cards.

### **Lost documentation**

26. There may be instances where Purchase Card transaction documentation (tax invoice or receipt) is lost. Purchase Cardholders are expected to take all reasonable efforts, including contacting suppliers to replace lost documentation, including tax invoices, to substantiate the use of the Purchase Card.

27. A Missing Receipt Declaration can be added in the expense management system by the Purchase Cardholder when acquitting Purchase Card transactions. If a Delegate is acquitting on behalf of a Purchase Cardholder, the Purchase Cardholder must complete a [Statutory Declaration](#) which is attached to the claim in CONCUR.

### **Disputed transactions**

28. If the Purchase Cardholder does not agree with a charge, they must firstly discuss it with the supplier from where the goods were purchased. If the dispute cannot be resolved, they should dispute the transaction with the Bank. It is the responsibility of the Purchase Cardholder to report and monitor disputed transactions. The time limit imposed by Banks to report and act on disputed transactions is strictly 90 days. Refer to [reporting disputed transactions](#).

### **Misuse of Purchase Cards**

29. Where misuse or risk of damage to the University's reputation is identified or suspected, Finance and Business Services reports the identified or suspected misuse

of the Purchase Card to the relevant College or Service Division and initiates action to prevent further misuse and reputation damage to the University by reducing the Purchase Card limit or cancelling the Purchase Card.

30. Identified or suspected misuse of the ANU Purchase Card is investigated under the [Managing Misconduct, Serious Misconduct and Suspension Procedure](#).

## Document information

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