

Overview of Purchasing and Expenditure at the University of Tasmania

1. University Policies and Procedures – not exciting, but important

At UTAS we have a range of policies and procedures on financial and related matters which can be found on these websites:

Financial Services: http://www.utas.edu.au/docs/fin_services/policies/index.html

Human Resources: http://www.admin.utas.edu.au/hr/manual/policies_a-z.html

It is very important that, as a UTAS employee, you are familiar with these policies and procedures.

2. But my case is different!

Try as we might, we may not always cover every situation, or you may have a particular query that doesn't seem to quite fit within a policy or procedure. In these cases, please contact either John Clements (for Financial Services-related queries) or Sue Rice (for Human Resources-related queries) – their contact details are:

John Clements
Assistant Director Financial Services
Email: John.Clements@utas.edu.au
Phone: 6324 3925

Sue Rice
Manager, Employment Services
Email: Sue.Rice@utas.edu.au
Phone 6226 2793

3. What's it all about?

UTAS' [General Purchasing Policy](#) outlines the basic principles on which decisions on purchasing and expenditure should be made. So here's a brief summary of the main points you need to be aware of –

Business Purpose

All purchasing and expenditure must be for UTAS business purposes.

Value for Money

Value for money should be considered when purchasing goods and services. This isn't limited to price alone – we recognise that cheapest is not always most appropriate. The range of factors that should be considered is detailed in the General Purchasing Policy.

Probity and Accountability

Two key things to bear in mind here – 1) is that employees (or related businesses) cannot provide goods or services to UTAS in any capacity; 2) someone needs to be accountable

for the purchasing decision. Information on probity and accountability standards that should be observed by all staff, are detailed in the [General Purchasing Policy](#).

Funding and Approval

In simple terms, you can't spend what you haven't got, and you can't authorise things you're not allowed to authorise.

- Staff must not enter into a commitment for the purchase of goods or services unless funds are available; and
- The appropriate approval has been obtained as set out in UTAS's [Delegations of Authority](#). (Where funds are made available from external sources such as research grants, the conditions attached to the funding source must also be complied with).

Purchase Orders

Unless you are using a UTAS Business Card or Petty Cash, you have to raise a Purchase Order. (See also point 5 below).

Australian Business Number ('ABN')

Any person or firm from whom you buy goods or services from (a supplier) must have an Australian Business Number. Always check that a supplier has an ABN before undertaking any purchases. As with any rule there are a one or two exceptions to this policy. Further details are contained in both the General Purchasing Policy and the [ABN Policy](#).

Contracts

All contracts have to comply with the General Purchasing Policy and so they must be referred to the UTAS' Legal Office before any commitments are made. There is a range of commercial issues that must be considered for contracts – and more detail is provided in the [General Purchasing Policy](#).

Occupational Health & Safety Guidelines

We all need to ensure that OH&S Guidelines are observed in relation to the use, storage and disposal of goods. More detailed information is available at:

http://www.admin.utas.edu.au/hr/ohs/pol_proc/purchasing.pdf

4. Specific purchases and expenditure

We also have a range of more specific policies that relate to certain types of expenditure. This includes things such as –

- Travel (including combined business and private travel)
- Memberships and subscriptions
- Uniforms and clothing
- Kilometrage Allowance
- Hospitality
- Independents contractors
- Miscellaneous expenditure (which lists expenses which are not considered to be for UTAS business purposes under any circumstances).

These are available on these websites:

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Human Resources: http://www.admin.utas.edu.au/hr/manual/policies_a-z.html

Please take the time to familiarise yourself with these more specific policies and then refer to them as required.

5. How to pay

You can choose from three ways to make purchases/spend money –

- Business Card for purchases less than \$5000.
- Petty Cash for purchases up to \$200 where a Business Card cannot be used.
- Purchase Order raised through the Financial Information Management System (FMIS) for all other purchases and reimbursements to staff.

More detail in relation to the procedures to be followed is available on the Financial Services website at: http://www.utas.edu.au/docs/fin_services/expenditure/index.html

6. The paperwork

Whoever makes the purchase on behalf of UTAS is responsible for having the appropriate paperwork for that purchase – usually a Tax Invoice. Specific details of the requirements are outlined in the [Purchase Documentation Policy](#).