Index

INTRODUCTION ............................................................................................................. 3
FORMS ............................................................................................................................. 3
FACULTY PURCHASING FORMS .............................................................................. 3
OTHER FORMS - UOW FINANCIAL ................................................................. 3
PURCHASING AND PROCUREMENT ................................................................... 4
GENERAL ....................................................................................................................... 4
Obtaining Quotations ............................................................................................... 4
PURCHASE ORDERS ................................................................................................. 4
Raising a Requisition to procure goods ................................................................. 4
Returning of Goods against any Purchase Order ..................................................... 4
PREFERRED SUPPLIERS ......................................................................................... 5
ASSETS ........................................................................................................................... 6
GENERAL ....................................................................................................................... 6
ACQUISITION ............................................................................................................... 6
TRANSFER ....................................................................................................................... 7
DISPOSAL ....................................................................................................................... 7
STOCKTAKE ................................................................................................................... 7
FACULTY ASSET REGISTER PROCEDURES ................................................... 7
PAYMENT OF EXPENSE CLAIMS .......................................................................... 8
GENERAL ....................................................................................................................... 8
INVOICES FROM SUPPLIERS OF GOODS AND SERVICES .................................... 9
Invoices against an Order ....................................................................................... 9
Invoices NOT against an Order ............................................................................. 9
STANDARD UNIVERSITY TERMS AND CONDITIONS FOR SUPPLIERS ............. 9
CHART OF ACCOUNTS ............................................................................................... 10
COST CENTRES .......................................................................................................... 10
OBJECT CODES ........................................................................................................... 10
Master List of Objects ............................................................................................ 10
Current Commonly Used Objects ......................................................................... 10
OTHER PURCHASING METHODS ............................................................................ 11
CORPORATE PURCHASING CARDS ..................................................................... 11
General ....................................................................................................................... 11
CORPORATE EXPRESS .............................................................................................. 12
General ....................................................................................................................... 12
Non-Stationery Items ............................................................................................. 12
Office Furniture ....................................................................................................... 12
Faculty Procedure .................................................................................................... 12
VEHICLE HIRE (HERTZ-PREFERRED SUPPLIER) ............................................... 13
Hertz Contacts .......................................................................................................... 13
Hertz Rates ................................................................................................................ 14
VEHICLE HIRE (UNIVERSITY POOL CARS) ....................................................... 14
# FACULTY OF HEALTH & BEHAVIOURAL SCIENCES
## GUIDE TO PURCHASING & PROCUREMENT

## DELEGATIONS
- Financial Delegates within Faculty ................................................................. 15
- University Delegations Policy ........................................................................ 15
- Responsibilities of Delegates – Public Finance and Audit Act .................... 16
- Authority to Incur Expenditure (Staff Responsibilities) ............................... 16
  - Certification for Receipt of Goods and/or Performance of Service .......... 17
  - Supplementary Explanatory Documentation ........................................... 17
- Other ........................................................................................................... 17

## INTERNAL CONTROLS
- General ........................................................................................................ 18
- Segregation of Duties .................................................................................. 18
- Related Party Transactions
  - General .................................................................................................... 20
  - Faculty Procedure ................................................................................... 21

## CONTACTS
- Faculty Finance and Purchasing ................................................................. 22
- Departments and Centres ........................................................................... 22
- Personnel & Financial Services .................................................................... 22
- Office of Research ....................................................................................... 22

Revised: 16May05
INTRODUCTION

The Faculty has the need to develop a web-based Purchasing Guide, which will contain links to other relevant policies and procedures already written by the University.

This Guide will currently act as the foundations of Faculty purchasing and will be continually upgraded, hopefully containing helpful information tailored to meet the needs of Faculty staff that use it.

The manual will be fully maintained and updated by the Faculty Purchasing Officer.

FORMS

FACULTY PURCHASING FORMS

Other Forms - UOW Financial

Back to Contents
PURCHASING AND PROCUREMENT

GENERAL

Obtaining Quotations
The University’s purchasing and Procurement Policy has recently been revised regarding the requirements for quotations for goods and services.

The current requirements are summarised as:

- Purchases under $2,000 – Catalogue, Website, phone & verbal quotes are acceptable;
- Purchases from $2,000 but under $20,000 - at least one written quote;
- Purchases from $20,000 but under $100,000 - at least three written quotes, based on a written outline of specifications supplied to suppliers;
- Purchases $100,000 or more – refer to the Competitive Tendering and Contracting Procedures;

If you are unable to secure the required quotes then you should document the reasons why. Quotation documentation should be incorporated with the documentation for any subsequent orders to be raised or accounts to be paid. Please refer to the full policy for more specific details. It can be found at this website: http://staff.uow.edu.au/finance/policies/purchasing.pdf

PURCHASE ORDERS

Raising a Requisition to procure goods
See Guidelines for Purchasing Requisition Form-General & Purchasing Requisition Form-Gas Bottle at the respective links. Below is a list of Preferred Suppliers for some goods.

Returning of Goods against any Purchase Order
The Supplier should be contacted first to confirm that this is possible and you should obtain a Return Number. It should also be confirmed whether a re-stocking fee will be charged.

The Faculty Purchasing Officer should then by kept in the loop by emailing him with a brief statement containing the Return Number (if applicable), Purchase Order Number, Product Code(s) being returned and why they need to be returned to prevent any Tax Invoice(s) against the purchase order being paid prior to a Credit Note being received.

Standing Orders
Contact Faculty Purchasing Officer to discuss this option.

CONTRACTS AND AGREEMENTS FOR SERVICES

Maintenance Agreements
“Currently Under Development”
# Preferred Suppliers

<table>
<thead>
<tr>
<th>Name</th>
<th>Service / Products</th>
<th>Phone No.</th>
<th>Website</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ansell International</td>
<td>Gloves</td>
<td>1800 337 041</td>
<td><a href="http://www.ansellhealthcare.com">www.ansellhealthcare.com</a></td>
</tr>
<tr>
<td>Hertz</td>
<td>Car rental</td>
<td>02 4226 2103</td>
<td><a href="http://www.hertz.com">www.hertz.com</a></td>
</tr>
<tr>
<td>Richard Thomson</td>
<td>Hospital &amp; Medical Supplies</td>
<td>1800269534</td>
<td>N/A</td>
</tr>
<tr>
<td>Ryans Dry Cleaning</td>
<td>Dry Cleaning</td>
<td>02 4229 3111</td>
<td>N/A</td>
</tr>
<tr>
<td>Sci-Tek Systems</td>
<td>Air-conditioning/Fridge Technicians</td>
<td>02 4229 3184</td>
<td>N/A</td>
</tr>
<tr>
<td>Sigma Aldrich</td>
<td>Scientific Supplies, Chemicals, etc</td>
<td>1800 800 097</td>
<td><a href="http://www.sigmaalrich.com">www.sigmaalrich.com</a></td>
</tr>
<tr>
<td>STA Travel</td>
<td>Travel Consultants</td>
<td>02 4226 2077</td>
<td><a href="http://www.statravel.com.au">www.statravel.com.au</a></td>
</tr>
<tr>
<td>UOW Bookshop</td>
<td>Books, Videos, etc</td>
<td>02 4221 8050</td>
<td><a href="http://www.unishop.uow.edu.au">www.unishop.uow.edu.au</a></td>
</tr>
</tbody>
</table>

*Back to Contents*
ASSETS

GENERAL

What are assets?
The term “asset” applies to all equipment purchases over $2000 (ex gst) that are not consumable type item(s) and also equipment of an “attractive” nature between $500 to $2000 (ex gst), eg. scientific instruments, mobile phones, CD Player, etc.

Please note:
All equipment of an “attractive” nature under $500 (ex gst) that are not consumable type item(s) shall be coded to Object Code 7960 (Material/Consumable items) and will be recorded on the Faculty Asset Register, eg. mobile phone, CD Player & VHS Player, DVD Players, etc.

Definitions:
Consumables: Items that usually have an expected shelf life of less than 12 months or an expiry date.

- Computer equipment over $2000 (ex gst) = object code 6704
- Other equipment over $2000 (ex gst) = object code 6731
- Computer equipment between $500 to $2000 (ex gst) = object code 6801
- Other equipment between $500 to $2000 (ex gst) = object code 6805
- Assets over $2000 (ex gst) = object codes 6704 to 6790 depending on classification of item and the Unit’s DETYA activity. ** GST code = GSTCAPITAL **

To view the current list of UOW Object Codes please visit the following link: UOW Information for Staff, then go to the heading Finance & Insurance at the bottom of that web page, then click on Object / Account Codes.

ACQUISITION

What do you need to do with assets?
All assets must be recorded on the University’s or Faculty’s asset register. It is important that you take the following steps to ensure detailed and relevant information about each asset purchase is forwarded to Faculty Purchasing Officer who will then take steps to notify the Asset Management Officer, in Finance.

- Record specific information on ProMaster (UOW Visa Card) and JDE, eg. description, make, model and serial number (if you would like to know how to add more text/attachments in JDE call Katie Singh, Ext: 5971).
- Send a copy of the invoice or similar document detailing the description, make, model and serial number to Faculty Purchasing Officer who will then take steps to notify the Asset Management Officer, in Finance.

This will ensure that the asset label received will be meaningful and relevant to the item that you have purchased.
TRANSFER
Discuss this option with the Faculty Purchasing Officer.

DISPOSAL
Discuss this option with the Faculty Purchasing Officer.

Asset Disposal Form

University Asset Disposal Policy

STOCKTAKE
Audit 2002 - Complete
Audit 2003 - Complete
Audit 2004 - Complete
Audit 2005 - Due April/May

FACULTY ASSET REGISTER PROCEDURES
“Currently Under Development”

Back to Contents
PAYMENT OF EXPENSE CLAIMS

GENERAL

Certifications for Payments of Accounts
This is an area where procedures will be progressively tightened up. For an invoice or claim to be paid signatures from 2 people in the unit incurring the expense are required so as to minimise the risk of inappropriate expenditure. The signatures required relate to:

- **Authorisation.** A staff member with an official financial delegation can only sign this. It may be signed before receipt of an invoice such as on a requisition or order, or signed on the invoice or claim if no previous authorisation has been given. If the amount of an invoice more than 10% higher than its related order then it should be referred back to the authorising officer for re-authorisation. Please note that authorising officers cannot authorise payments for reimbursements to themselves or for their travel.

- **Verification of Receipt of Goods or Performance of Service.** Any staff member, except the authorising officer, who can verify that the goods have been received or the service has been performed, may sign this. Signature may be on a receival form or delivery docket, or noted on the invoice. If the invoice relates to prepayment for goods or services then there should be subsequent advice of verification after the event has occurred.

Documentation with Accounts to be Paid
There should be adequate documentation with any account for payment to satisfy:

- that the expense is a legitimate official University expense and not of a private nature.
- how the amount for payment was arrived at, showing the rates used in calculation.
- any inspection by auditors without having to be referred back to originating officers for clarification.

If standard documentation is insufficient then text should be attached to explain any unusual circumstances, clarify the nature of the transactions or explain the calculations. Regular items that often need further explanation are:

- Catering/Meals - the purpose of the function/meeting needs to be indicated;
- Travel Expenses not related to an approved Travel Form (i.e. single day travel) – the purpose of the travel should be indicated and preferably approved in advance;

Prepayment of Goods and Services
Contact the Faculty Finance Officer to discuss this option.

Payments in Foreign Currency
Foreign currency transactions are processed each Thursday morning by Finance Office staff. This means if the necessary paperwork is provided to Finance by close of business each Wednesday evening, it will be processed first thing on Thursday. Any request for foreign currency payment arriving after close of business Wednesday will be processed on Thursday of

Revised: 16May05
the following week. The exceptions to this are invoices with payment terms. These will continue to be processed when the invoice becomes payable. Contact the Accounts Payable Supervisor for further information.

Payments and Reimbursement for Gifts
Contact the Faculty Finance Officer to discuss this option.

Payments for Minor Expenses
In general claims for amounts of $100 or less will not be processed via Workflow unless reasons are provided as to why such claims cannot be handled via use of Petty Cash or UOW Visa Card. For any further information regarding this process Contact Faculty Finance Officer.

INVOICES FROM SUPPLIERS OF GOODS AND SERVICES

Invoices against an Order
Please send the Receiver Form (which is emailed to the Staff Member requesting goods to be purchased upon their behalf) signed & dated with all Packing Slips/Delivery Dockets, Tax Invoices and/or any other relevant paperwork to Faculty Finance Assistant in our Faculty Office within 5 working days from receiving any goods.

Please Note:
Payment cannot be arranged on Statements. Only payment can be made against Tax Invoices.

Invoices NOT against an Order
Prior to sending any Tax Invoices to the Faculty Finance Assistant please ensure that they have been signed and dated by a staff member who either received the goods or has knowledge that they were received by their respective Department/Unit/Centre.

The Tax Invoice shall also be stamped by the red Tax Invoice stamp with Department/Unit/Centres Name, Cost Centre & Object Code to be charged and Financial Delegate (Approver).

Please Note:
Payment cannot be arranged on Statements. Only payment can be made against Tax Invoices.

STANDARD UNIVERSITY TERMS AND CONDITIONS FOR SUPPLIERS
All Suppliers are strictly 30 day terms except for preferred Suppliers which have long term Contracts or Standing Orders with the University and their submission in writing has been approved by the Assistant Finance Manager.
CHART OF ACCOUNTS

GENERAL

Account Code
For any transaction to be processed through the University Ledgers an Account Code is required, consisting of a 9 digit Cost Centre Code and a 4 digit Object Code.

<table>
<thead>
<tr>
<th>Cost Centre</th>
<th>Object</th>
</tr>
</thead>
<tbody>
<tr>
<td>999 99 9999</td>
<td>9999</td>
</tr>
</tbody>
</table>

COST CENTRES

Code Structure

<table>
<thead>
<tr>
<th>Responsibility Centre</th>
<th>Source of Funds</th>
<th>Project</th>
</tr>
</thead>
<tbody>
<tr>
<td>999</td>
<td>99</td>
<td>9999</td>
</tr>
</tbody>
</table>

Responsibility Centres

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>200</td>
<td>Faculty General</td>
</tr>
<tr>
<td>202</td>
<td>Biomedical Sciences</td>
</tr>
<tr>
<td>203</td>
<td>Nursing</td>
</tr>
<tr>
<td>204</td>
<td>Psychology</td>
</tr>
<tr>
<td>205</td>
<td>Public Health</td>
</tr>
<tr>
<td>208</td>
<td>iiMH</td>
</tr>
<tr>
<td>380</td>
<td>Smart Foods Centre</td>
</tr>
</tbody>
</table>

OBJECT CODES

Master List of Objects
To view the current list of UOW Object Codes please visit the following link: UOW Information for Staff web page, then go to the heading Finance & Insurance at the bottom of that web page, then click on Object / Account Codes [xls - 96.5 kb].

Current Commonly Used Objects

Objects – Common to purchasing.xls
OTHER PURCHASING METHODS

CORPORATE PURCHASING CARDS

General
This is the preferred payment method for Conference Registrations, Subscriptions, Publications and making small purchases (consumable type items) with Suppliers that aren’t listed with the University’s payment system (JDE). Contact your Department Admin staff so they can arrange this. If you require any further information regarding this please contact the Finance Assistant.

University Corporate Credit Card Policy

Corporate Credit Card - Frequently Asked Questions

Equipment & Assets
Copies of all Tax Invoices related to Assets purchased (see definition of an Asset by using this link) on any Faculty Visa Card (Corporate Credit Card) should be sent to the Purchasing Officer so he can have these items added to either the UOW Asset Register (all items deemed attractive and over $500) or the Faculty Asset Register (all items deemed attractive and under $500).

Current Faculty Cardholders

<table>
<thead>
<tr>
<th>Unit</th>
<th>No. of cards</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty</td>
<td>3</td>
</tr>
<tr>
<td>Biomed Sci</td>
<td>5</td>
</tr>
<tr>
<td>Nursing</td>
<td>3</td>
</tr>
<tr>
<td>Psychology</td>
<td>2</td>
</tr>
<tr>
<td>Public Health</td>
<td>3</td>
</tr>
<tr>
<td>iiMH</td>
<td>2</td>
</tr>
<tr>
<td>Smart Foods</td>
<td>3</td>
</tr>
</tbody>
</table>
CORPORATE EXPRESS

General

Corporate Express is the preferred University supplier of stationery items. There is an on-line ordering facility that the University is able to utilise to place orders. This facility has been rolled out to Faculty units, which have been assigned Account Codes by Corporate Express as follows:

<table>
<thead>
<tr>
<th>Faculty Unit</th>
<th>Account Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty Office</td>
<td>UOWC10</td>
</tr>
<tr>
<td>Biomedical Science</td>
<td>UOWC13</td>
</tr>
<tr>
<td>Nursing</td>
<td>UOWC11</td>
</tr>
<tr>
<td>Psychology</td>
<td>UOWH16</td>
</tr>
<tr>
<td>Public Health</td>
<td>UOWC17</td>
</tr>
<tr>
<td>Smart Foods Centre</td>
<td>UOWC21</td>
</tr>
<tr>
<td>Illawarra Institute for Mental Health</td>
<td>UOWG17</td>
</tr>
<tr>
<td>Northfields Clinic</td>
<td>UOWH21</td>
</tr>
</tbody>
</table>

Non-Stationery Items

Corporate Express has expanded its range of products available to be ordered on-line, now including higher value items such as office furniture. However, many of these items may be obtained at more competitive rates via other avenues. As a general rule higher value non-stationery items should be referred to the Faculty Purchasing Officer on a Purchase Requisition.

Low value items may be ordered via Corporate Express, however, there may be a need to later transfer relevant charges to a more appropriate object code.

Office Furniture

The preferred method for purchasing office furniture is for the Faculty to lodge requisitions via University’s Buildings and Grounds Division who have expertise in this area. The relevant contact person there is Barry Lake on extension 3084.

Faculty Procedure

- Faculty units raise Corporate Express orders on-line for stationery and low value items only.
- All other items are to be referred to the Faculty Purchasing Officer.
- The Delivery Notes accompanying goods delivered from Corporate Express to Faculty are to signed by an authorising officer and also by another staff member certifying receipt of goods. The payment stamp may be used for this purpose, although Delivery Notes are not processed for payment.
- The default Object code for charges is “Stationery” and the default Cost Centre code is usually the “Housekeeping” Cost Centre for a Faculty Unit. If any items charged relate to another Cost Centre or Object then a Journal Entry Request should be raised to transfer the relevant charges.
- The signed Delivery Notes and, if applicable, Journal Entry Requests are then to be forwarded to Faculty Finance Assistant (Hayley McCarrol) located in the Faculty Office Bldg 41 Rm 237.
Faculty Office will check the Delivery Notes and Journal Entry Requests regarding the appropriateness of the transactions and the codings and then process the Journal Entry Requests in JDE.

**Equipment & Assets**

Copies of all Delivery Dockets related to Assets purchased (see definition of an Asset by using this link) using Corporate Express should be sent to the Purchasing Officer so he can have these items added to either the UOW Asset Register (all items deemed attractive and over $500) or the Faculty Asset Register (all items deemed attractive and under $500).

**UNIVERSITY PURCHASING AND PROCUREMENT POLICY**

*Back to Contents*

**VEHICLE HIRE (HERTZ-PREFERRED SUPPLIER)**

*Travel Absence & Authority Form (T Form)*

- **T Forms** are to be completed to cover all instances of vehicle hiring. This is a University requirement for travel insurance coverage. Quick Orders are no longer to be used.
- Estimates of costs, even if only “guesstimates”, are to be included on **T Forms**, together with University account codes to be charged.
- The **T Number** from the approved **T Form** must be quoted as the University’s reference number to the Supplier when hiring a vehicle.
- The approved **T Form** is to be sent to Faculty Office where a register of Travel Authorities & Absences is maintained.

*Payment of Invoices*

- For any invoice received relating to vehicle hire the **T Number** must be quoted on it if the supplier has not already done so.
- Staff member who hire vehicles are to certify on subsequent invoices for payment that the hiring actually eventuated satisfactorily, or otherwise.
- The certified invoice is to be forwarded to Faculty Office for processing of the payment.

*Hertz Contacts*

- The preferred vendor is **Hertz** as the University has negotiated a corporate rate.
- The contact details for the local branch of Hertz are:
  - **Address**: 74 Flinders Street, Wollongong
  - **Representative**: Lisa Davies
  - **Email**: ldavies@hertz.com
  - **Telephone**: 4226 2103
  - **Fax**: 4228 8975
- Alternatively the Hertz Reservation Department may be contacted on 133 039.
- When booking quote the University’s Corporate Rate Number: **CDP 341560** as well as quoting the relevant **T Number**.
- Hertz will provide a Reservation Number for each booking. This Number is to be written on the T Form prior to submitting it to Faculty Office.
Hertz Rates

- Below are the daily Corporate Rates, exclusive of GST, applicable to the University for the year 2002 and should be used as a guide ONLY.

<table>
<thead>
<tr>
<th>Group</th>
<th>Vehicle Type</th>
<th>Example</th>
<th>1-6 Days</th>
<th>7-29 Days</th>
<th>30+ Days</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Economy</td>
<td>Mazda Metro</td>
<td>35.50</td>
<td>31.95</td>
<td>30.18</td>
</tr>
<tr>
<td>B</td>
<td>Compact (Manual)</td>
<td>Ford Laser</td>
<td>35.50</td>
<td>31.95</td>
<td>30.18</td>
</tr>
<tr>
<td>C</td>
<td>Compact (Auto)</td>
<td>Ford Laser</td>
<td>42.00</td>
<td>37.80</td>
<td>35.70</td>
</tr>
<tr>
<td>D</td>
<td>Intermediate</td>
<td>Toyota Camry</td>
<td>46.00</td>
<td>41.40</td>
<td>39.10</td>
</tr>
<tr>
<td>E</td>
<td>Full Size</td>
<td>Ford Falcon</td>
<td>49.00</td>
<td>44.10</td>
<td>41.65</td>
</tr>
<tr>
<td>T</td>
<td>Wagon</td>
<td>Ford Falcon</td>
<td>55.00</td>
<td>49.50</td>
<td>46.75</td>
</tr>
<tr>
<td></td>
<td>Minibus</td>
<td>Toyota Tarago</td>
<td>78.00</td>
<td>70.20</td>
<td>66.30</td>
</tr>
</tbody>
</table>

- Rates include unlimited kilometres, Collision Damage Waiver which provides cover for accident damage to the Hertz vehicle and/or Third Party Property. An Accident Damage Excess of $700 applies. Optional Extras are Accident Excess Reduction, Personal Accident Insurance, Personal Effects Cover, and Protection Package.

**VEHICLE HIRE (UNIVERSITY POOL CARS)**

[UOW Vehicle Hire Form](#)

[Back to Contents](#)
DELEGATIONS

FINANCIAL DELEGATES WITHIN FACULTY

Current Financial Delegates

There are many staff members within the Faculty who are currently signing authorities to incur expenditure but do not have any official delegation to do so.

Current General Financial Delegates as approved by University Council are as follows:

<table>
<thead>
<tr>
<th>Unit</th>
<th>Position</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty</td>
<td>Dean</td>
<td>$100,000</td>
</tr>
<tr>
<td></td>
<td>One Registered Nominee of Dean above Level B</td>
<td>$50,000</td>
</tr>
<tr>
<td></td>
<td>Administrative Assistant to Dean</td>
<td>$5,000</td>
</tr>
<tr>
<td></td>
<td>Two Registered Nominees of Dean</td>
<td>$5,000</td>
</tr>
<tr>
<td>Department</td>
<td>Head</td>
<td>$50,000</td>
</tr>
<tr>
<td></td>
<td>One Registered Nominee of Head above Level B</td>
<td>$50,000</td>
</tr>
<tr>
<td></td>
<td>Administrative Assistant to Head</td>
<td>$5,000</td>
</tr>
<tr>
<td>Key Centre</td>
<td>Director</td>
<td>$50,000</td>
</tr>
<tr>
<td></td>
<td>Administrative Assistant to Director</td>
<td>$5,000</td>
</tr>
<tr>
<td>Research Institute</td>
<td>Director</td>
<td>$50,000</td>
</tr>
<tr>
<td></td>
<td>Administrative Assistant to Director</td>
<td>$5,000</td>
</tr>
</tbody>
</table>

Note: “Registered” means formally registered with Personnel and Financial Services.

If a staff member does not hold a position with an official delegation or is not a registered nominee then he/she should not be signing as an authorising officer to incur expenditure, be that on purchase order/requisition, invoice certification, petty cash or corporate purchasing card. This means that many staff such as researchers should be referring paperwork to their Head of Department or Director for authorisation.

Also delegates within Departments, Key Centres and Research Institutes are restricted to authorising expenditure only for Cost Centres within their unit. For example, although a staff member may work into 2 units they can only authorise expenditure for that unit for which they hold an official delegation.

Certain areas of expenditure such as Travel, Motor Vehicles and Staff Related Expenses, have specific financial delegations, which are more restrictive than general financial delegations. Delegations are located at:


Identified positions as per the above table are shown in Attachments A and C.

UNIVERSITY DELEGATIONS POLICY
Explanatory Notes to Financial Delegations

Schedule of Financial Delegations

Schedule of Staff Delegations

Schedule of Research Delegations

RESPONSIBILITIES OF DELEGATES – PUBLIC FINANCE AND AUDIT ACT

Section 12 (1) & (2) – Commitment of Expenditure

Section 13 – Payment of Accounts

AUTHORITY TO INCUR EXPENDITURE (STAFF RESPONSIBILITIES)

- Authorise incurrence of expenditure, if a delegated officer under Section 12 of Public Finance & Audit Act, via purchase requisitions, cheque requisitions, endorsement of invoices not against orders, Corporate Purchasing Card transactions and Petty Cash claims.
- Ensure the availability of funds for any purchase requisition or payment claim that he/she authorises. If a Cost Centre is in deficit then an explanation regarding funds coverage will be required before a transaction is processed.
- Ensure that purchases and payments properly account-coded and are in accordance with relevant budgets, providing an explanation when not.
- Ensure that adequate documentation is provided with all payment requests and purchase requisitions payments, sufficient to show that the transactions relate to legitimate University business.
- Ensure that any purchase requisition raised by him/her, or payment claims where he/she will be the recipient, are authorised by another appropriate Authorising Officer.
- Ensure that they only authorise transactions to be charged to a Cost Centre of their unit. Where an expense is to be incurred by a Cost Centre relating to another Faculty or University Unit then authorisation is required by an appropriate delegate of that Unit. For this Faculty the delegates of Units are restricted as follows:

<table>
<thead>
<tr>
<th>Faculty Unit</th>
<th>Cost Centres beginning with</th>
</tr>
</thead>
<tbody>
<tr>
<td>Biomedical Sciences</td>
<td>202</td>
</tr>
<tr>
<td>Nursing</td>
<td>203</td>
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<td>Psychology</td>
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<td>Public Health</td>
<td>205</td>
</tr>
<tr>
<td>IIMH</td>
<td>208</td>
</tr>
<tr>
<td>Smart Foods</td>
<td>380</td>
</tr>
</tbody>
</table>
Certification for Receipt of Goods and/or Performance of Service

- Certification must be made for all payment claims prior to them being processed. Prepayments, however, are an exception. For prepaid items certification is required to be made after the event and forwarded to Faculty Office for attachment to previous payment documentation.
- Any staff member who can verify the receipt or performance can make the certification. It is usually made by the person raised the relevant purchase requisition. The person who authorised the incurrence of expenditure must not make certification.

Supplementary Explanatory Documentation

- If existing documentation with any Payment Request or Purchase Requisition does not clearly explain the purpose of the transaction, or does not clearly indicate that it relates to legitimate University business, then further explanation will be required and attached to the documentation before it is processed. For example for catering, entertainment and travel related transactions should indicate the meeting or function that they relate to. Such explanation will allow appropriate text to be entered into JDE and should satisfy potential queries from auditors who examine documentation.
- Supplementary explanatory documentation should be legible and properly attached to related documentation. Please refrain from attaching “Post-It” notes or scraps of paper. Where explanatory notes cannot be legibly written on existing documentation the please attach a typed memo.

Other

- Ensure that correct address and EFT details are on Cheque Requisitions submitted by Staff and Students for payment.
- Monitor financial performance of Part-Time Teaching and Housekeeping budgets

*Back to Contents*
INTERNAL CONTROLS

GENERAL

The University of Wollongong has established a system of controls to carry out its operations in an economical, efficient, effective and orderly manner. The primary objectives of the University’s internal control systems are to ensure:

- the reliability and integrity of information;
- compliance with policies, plans, procedures, laws and regulations;
- the safeguarding of assets;
- the economical and efficient use of resources; and
- the achievement of operational goals.

The key organisational control is the University’s Delegations Policy. This is web deployed for easy access and maintained by the Division of Personnel & Financial Services. The Delegations Policy details authority limits for specified University officers.

The following principles have been adopted by the University to ensure effective control:

- Clearly established lines of responsibility and delegation.
- Responsibility for initiating business transactions on the University’s behalf, and for custody of the University’s assets separated from responsibility for maintaining the accounting records.
- Responsibility for any series of related transactions divided among two or more staff members or departments. Thus, the work of one staff member acts as a check on the work of another.
- Reconciliation of bank statements, payroll records, accounts receivable records, and other suspense accounts to general ledger records.
- Registration of the receipt, issue and usage of all accountable documents, in particular, cheques and receipt books.
- Internal Audit responsible for continuing review and study of the internal control system. Non-compliance with established procedures are reported directly to the Vice-Chancellor and Audit & Review Committee of Council.

PUBLIC FINANCE & AUDIT ACT – SECTION 11

SEGREGATION OF DUTIES

The following summarises the key job functions that have been segregated:

- Users with access to create purchase orders or enter accounts payable invoices are not allowed access to add or change records in the address book. The Payee Control function in JDE will be enabled to facilitate this.
- However, users with access to create accounts receivable invoices, have retained access to add or change customer records in the address book. The University understands and recognises the risk associated with this particular lack of segregation.
- Staff who create purchase orders must not approve those purchase orders. That is, a person independent of the purchase order creation, must approve the purchase order.
- Staff who create purchase orders must not approve receipt of goods for those purchase orders. A person independent of the purchase order creation must approve and match receipt of goods.
Staff who enter accounts payable invoices must not approve payment of those invoices. A person independent of the invoice entry process must approve invoice payments.

Staff who create accounts receivable invoices may also process credit notes and debt write-offs. However, these transactions are supported by documentation with sign-off by authorised delegates, who do not have access to create accounts receivable invoices.

Staff who create general journals and other system journals must not approve those journals for posting to the general ledger. A person independent of the journal creation process must approve the posting of journal.
RELATED PARTY TRANSACTIONS

UNIVERSITY CODE OF CONDUCT

INTERNAL AUDIT AND REVIEW

General
Many staff members seek to commit University funds to purchase goods or procure the services from businesses that either they, or people close to them, are associated with them. Such proposed related party transactions are acceptable provided that the University is clearly informed of the nature of the relationship so that an assessment can be made as to whether there are likely to be conflicts of interest, whether proposed transactions are being negotiated at “arms length” and on generally acceptable terms to the University.

The University is subject to the Public Finance and Audit Act and is financially accountable to the Parliament of NSW. Accordingly the University’s accounts are open to independent scrutiny and the transactions should reflect legitimate University business and the exercise of due economy. It is important that related party transactions are appropriately authorised and documented to reflect these requirements.

The University’s Code of Conduct (see below) refers to conflicts on interest, close personal relationships and financial interest, however no clear procedure has been formulated. As a result the Faculty has formulated its own procedure (see below).

Excerpts from the University Code Of Conduct

Conflicts of Interest
The potential for a conflict of interest arises when an employee is placed in a situation where private interests could influence or appear to influence judgments made during the course of his/her professional duty to the University.

Close Personal Relationships
A potential conflict of interest may arise when an employee of the University is in a personal relationship and in a position to:

- advance or hinder the interests of a member or potential member of the University on the basis of their personal relationship; and/or
- act to the detriment of the University's interests because of their personal relationship.

Examples of the types of personal relationships include family relationships, close friendships, sexual relationships or relationships where there have been previous instances of serious conflict between the parties.

Financial Interest
A potential conflict of interest may arise when a staff member has a financial interest in a company and is in a position to influence contracts for business between that company and the University.

In many cases, only the individual staff member will be aware of the potential for conflict of interest. Therefore the onus is on that person to notify the appropriate senior member of staff,
such as the Head of the Department/Unit or Dean of a Faculty, if a potential or actual conflict of interest arises.

Any person who is directly affected by the potential or actual conflict of interest may refer the matter to the appropriate senior member of staff.

Failure to disclose by employees of the University, the potential or actual conflict of interest can render decisions null and void, and can lead to disciplinary procedures under the relevant award.

**Faculty Procedure**

Where staff propose to purchase goods or utilise the services of a party related to them they are seek approval prior to committing any University funds.

All proposed related party transactions are to be submitted to the Dean for approval, with a recommendation from the Head of Department if appropriate. The submission is to contain a clear declaration of the relationship with the related party, together with an indication as to why the related party is the preferred supplier of goods or service and that the proposed transaction will demonstrate exercise of due economy with University funds. The University Purchasing and Procurement Policy also must also be complied in terms or requirements for quotes and tenders.

For Related Party Transactions the Faculty will maintain a register of businesses declared by staff members to be associated with them or people closely associated to them.

*Back to Contents*
CONTACTS

FACULTY FINANCE AND PURCHASING

Faculty Staff are located in Building 41 Room 237. The Fax Extension Number is 4718.

<table>
<thead>
<tr>
<th>Position</th>
<th>Occupant</th>
<th>Ext</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty Finance Officer</td>
<td>Peter Roope</td>
<td>3699</td>
<td><a href="mailto:proope@uow.edu.au">proope@uow.edu.au</a></td>
</tr>
<tr>
<td>Faculty Purchasing Officer</td>
<td>Gunter Sagan</td>
<td>4060</td>
<td><a href="mailto:gsagan@uow.edu.au">gsagan@uow.edu.au</a></td>
</tr>
<tr>
<td>Faculty Finance Assistant</td>
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<td>5337</td>
<td><a href="mailto:hayleymc@uow.edu.au">hayleymc@uow.edu.au</a></td>
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DEPARTMENTS AND CENTRES

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<th>Ext</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty IT</td>
<td>Support Officer</td>
<td>Melissa Dietrich</td>
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<td><a href="mailto:dietrich@uow.edu.au">dietrich@uow.edu.au</a></td>
</tr>
<tr>
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</tr>
<tr>
<td>Biomedical Sciences</td>
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<td><a href="mailto:nhurt@uow.edu.au">nhurt@uow.edu.au</a></td>
</tr>
<tr>
<td>Biomedical Sciences</td>
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</tr>
<tr>
<td>Nursing</td>
<td>Admin Assistant</td>
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<td><a href="mailto:htodd@uow.edu.au">htodd@uow.edu.au</a></td>
</tr>
<tr>
<td>Nursing</td>
<td>Admin Assistant</td>
<td>Magda Heaslip</td>
<td>4193</td>
<td><a href="mailto:magda@uow.edu.au">magda@uow.edu.au</a></td>
</tr>
<tr>
<td>Nursing</td>
<td>Admin Assistant</td>
<td>Val Dimitrievska</td>
<td>5542</td>
<td><a href="mailto:val@uow.edu.au">val@uow.edu.au</a></td>
</tr>
<tr>
<td>Psychology</td>
<td>Admin Officer</td>
<td>Len McAlear</td>
<td>4445</td>
<td><a href="mailto:len_mcalear@uow.edu.au">len_mcalear@uow.edu.au</a></td>
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<tr>
<td>Psychology</td>
<td>Laboratory Assistant</td>
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<td><a href="mailto:lisa_czubala@uow.edu.au">lisa_czubala@uow.edu.au</a></td>
</tr>
<tr>
<td>Public Health</td>
<td>Admin Assistant</td>
<td>Bev Moate</td>
<td>3463</td>
<td><a href="mailto:bmoate@uow.edu.au">bmoate@uow.edu.au</a></td>
</tr>
<tr>
<td>Public Health</td>
<td>Admin Assistant</td>
<td>Pat Gracie</td>
<td>3463</td>
<td><a href="mailto:patricia@uow.edu.au">patricia@uow.edu.au</a></td>
</tr>
<tr>
<td>Smart Foods Centre</td>
<td>Business Officer</td>
<td>Stuart Parker</td>
<td>4968</td>
<td><a href="mailto:sparker@uow.edu.au">sparker@uow.edu.au</a></td>
</tr>
<tr>
<td>iiMH</td>
<td>Admin Assistant</td>
<td>Marie Johnson</td>
<td>4207</td>
<td><a href="mailto:mjohnson@uow.edu.au">mjohnson@uow.edu.au</a></td>
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PERSONNEL & FINANCIAL SERVICES

<table>
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<tr>
<th>Position</th>
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<th>Ext</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assistant Director – Finance</td>
<td>Damien Israel</td>
<td>5540</td>
<td><a href="mailto:damien_israel@uow.edu.au">damien_israel@uow.edu.au</a></td>
</tr>
<tr>
<td>Assistant Finance Manager</td>
<td>Ron Bryant</td>
<td>3975</td>
<td><a href="mailto:ron_bryant@uow.edu.au">ron_bryant@uow.edu.au</a></td>
</tr>
<tr>
<td>Finance Training Officer</td>
<td>John Walter</td>
<td>3284</td>
<td><a href="mailto:john_walter@uow.edu.au">john_walter@uow.edu.au</a></td>
</tr>
<tr>
<td>Accounts Payable Supervisor</td>
<td>Simone Britt</td>
<td>5967</td>
<td><a href="mailto:simone_britt@uow.edu.au">simone_britt@uow.edu.au</a></td>
</tr>
<tr>
<td>Debtors Supervisor</td>
<td>Gay Pados</td>
<td>5263</td>
<td><a href="mailto:gay_pados@uow.edu.au">gay_pados@uow.edu.au</a></td>
</tr>
<tr>
<td>Management Accountant</td>
<td>Michael Ramsey</td>
<td>3942</td>
<td><a href="mailto:michael_ramsey@uow.edu.au">michael_ramsey@uow.edu.au</a></td>
</tr>
<tr>
<td>Budget Accountant</td>
<td>Steve Corris</td>
<td>5933</td>
<td><a href="mailto:steve_corris@uow.edu.au">steve_corris@uow.edu.au</a></td>
</tr>
<tr>
<td>Budget Accountant</td>
<td>Chan Shah</td>
<td>3460</td>
<td><a href="mailto:chan_shah@uow.edu.au">chan_shah@uow.edu.au</a></td>
</tr>
<tr>
<td>Contracts Administrator</td>
<td>Currently Vacant</td>
<td>5749</td>
<td>@uow.edu.au</td>
</tr>
<tr>
<td>Asset Management Officer</td>
<td>Alison Kerin</td>
<td>5264</td>
<td><a href="mailto:alison_kerin@uow.edu.au">alison_kerin@uow.edu.au</a></td>
</tr>
<tr>
<td>Personnel Officer</td>
<td>Barry Fitzsimmons</td>
<td>3934</td>
<td><a href="mailto:bfitzsim@uow.edu.au">bfitzsim@uow.edu.au</a></td>
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OFFICE OF RESEARCH

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<tbody>
<tr>
<td>Contracts Finance Officer</td>
<td>Currently Vacant</td>
<td>4409</td>
<td>@uow.edu.au</td>
</tr>
<tr>
<td>Research Grants Finance Officer</td>
<td>Narelle Adams</td>
<td>3350</td>
<td><a href="mailto:narelle_adams@uow.edu.au">narelle_adams@uow.edu.au</a></td>
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Back to Contents

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