

Expenditure Guidelines for the Division of Health Sciences

Expenditure with 'normal' delegations for approval (i.e., delegated authority without any special criteria) applies to the following:

1. Expenditure that **has been budgeted** and **does not relate to:**
 - travel
 - recruitment
 - capital expenditure
 - sensitive expenditure

Expenditure requiring Cost Centre Manager (HOD or Dean) approval but not PVC approval:

1. Capital expenditure within approved budget limits up to \$75k.
2. Casual (CASPER) appointments provided they are budgeted.
3. Clinical Lecturers provided they are within the Budget.
4. Expenditure on non-conference domestic travel, provided the travel has been budgeted (refer below for leave approval).
5. Sensitive expenditure as delegated in the [Sensitive expenditure guidelines](#).

Expenditure requiring Dean (after HoD endorsement) approval but not PVC approval:

1. Extensions to fixed-term appointments (i.e., 3 months or less, same conditions of appointment) – provided they are budgeted.
2. Recruitment activity funded from external research grants.
3. Conference leave/attendance – except where international travel or extended (work-related) leave of absence over 20 working days is involved.

Expenditure requiring PVC approval:

1. Capital expenditure over \$75k.
2. Any expenditure in excess of budget.
3. All recruitment, apart from those specified above.
4. Domestic travel not within budget.
5. International travel (this will only be approved in exceptional circumstances, costs such as quarantine costs and insurance need to be considered). Vice-Chancellor's approval may also be required.
6. Mobile phones and computers as per the [Mobile/Portable Device Guidelines](#).
7. Sensitive expenditure requiring PVC approval as specified in the [Sensitive expenditure guidelines](#).

Note: Leave approvals

Expenditure approval for travel is as above – approval of leave for work related absences (including conferences) is as per the University Policy. See [Leave delegations](#).

Details of Approvals Processes

- All travel and leave of absence (i.e., work-related leave) should be applied for through the Academic Conference, Study and Professional Attendance form in [OURDrive](#). As well as processing approval, this is a record of the travel. Information is available on the [website](#), search using 'conference leave'.
- For sensitive expenditure requests, apply using the relevant form on the [Sensitive expenditure web page](#).
- For recruitment – use the Request form for Staff Appointment (Covid-19).

- For all other requests where only Cost Centre Manager/Dean approval is required, apply using department/school processes.
- For all other expenditure requests where PVC approval is required, email pvc.health-sciences.ea@otago.ac.nz including endorsement from HoD/Dean and Finance Advisory.

Information required for 'all other' PVC approvals relating to expenditure

Requests to PVC should include:

- A description of the goods/services requested, as well as the supplier.
- Estimated cost and which account code is being proposed.
- The justification/reason for the expenditure, consistent with the following:
 - Expenditure that is essential to meeting current teaching commitments, including support of essential elements of postgraduate student projects.
 - Essential research expenditure where there would otherwise be a significant or permanent disruption.
 - COVID-19 research.
- Finance Advisory endorsement that the proposal is either within Budget or identifying available source of funds to cover.
- HOD and Dean endorsement.

For activity that requires multiple or ongoing orders, a schedule covering the various purchases should be provided in order to receive a standing approval.

Once approved, the items can be purchased in the normal way:

- Purchases: using the Smart Form/request system and attaching/sending the approval form.
- PCard expenditure: attach the approval form to the PCard statement.

PCards

The main use of staff PCards is for costs incurred while travelling on University business. The use of University Purchase Order (via Smart Form) is preferred for all other purchases. However, where the purchase is likely to be a single, non-recurring purchase from a supplier not already within Finance One, then a PCard can be used.

PCards must **not** be used to buy the following:

- IT hardware & mobile phones – send an email to AskOtago with your requirements to obtain a quote then seek appropriate approvals. Once approved, use Smart Form (SHOP for applicable departments).
- IT software – An Online Software order form should be completed. Only software that is on the Approved [Software Listings](#) can be purchased.
- Air travel – once travel and leave approved, book using the Mandatory Travel Agent and/or their [online booking tool](#).
- Airbnb bookings – these must be booked through the MTA via Smart Form.
- White goods (under \$2,000) – use Smart Form (SHOP for applicable departments).
- Lab chemicals – use Smart Form (SHOP for applicable departments).
- Alcohol – no alcohol is to be purchased using University funds.

Helpful links

- [Conference Leave Policy](#)
- [Travel and Travel Related Costs Policy](#)
- [Research and Study Leave](#)
- [Finance Smart Form](#)