



POLICY: School Purchasing Card Policy

PROGRAM LEADER: Finance Committee & Rod McKinlay

DATE RATIFIED BY SCHOOL COUNCIL: May 2018

RATIONALE

Purchasing Cards will facilitate the efficient running of the school through the acquisition of required resources. Templeton Primary School may authorise school based staff to be issued with a purchasing card to purchase goods, services, equipment or material using a purchasing card. The purchasing card will be a Visa Card issued by the Westpac Institutional Bank (WBC) under the Whole of Government Banking Arrangement between the Victorian Government and Westpac effective 8th June 2011.

AIMS

1. To utilise the advantages and convenience of a purchasing card for purchases whilst simultaneously increasing transaction speed, improving convenience and lessening the need for staff, parents and others using their own funds for purchases.
2. To provide an effective and efficient process for acquiring goods identified for purchase whilst ensuring the school's procedures and internal controls meet the Department of Education and Training (DET) requirements in accordance with Section 14A of the Education Act 1958 Ministerial Guidelines & Directions 1 to 6 of 2008.

IMPLEMENTATION

- The School Council, via the recommendations of the Finance Sub-committee, will determine and minute which personnel will be eligible to obtain the purchasing card.
- The School Council, via the recommendations of the Finance Sub-committee, will determine and minute the expenditure limit for each cardholder.
- The Principal will ensure that any proposed cardholder is briefed on the use of the purchasing card and supplied with a copy of the Ministerial Guidelines prior to being issued with the purchasing card.
- This briefing will include advice on spending limits and restrictions in place on the purchasing card.
- Purchasing card agreement and acknowledgement known as the "Undertaking by Cardholder" is to be completed by each cardholder prior to the issuing of a purchasing card. A copy of the undertaking must be kept on file for audit purposes.
- The Principal as Authorised Signatory will have supervisory control over expenditure incurred or to be incurred using the purchasing card. Where the Principal is the card holder, the School Council President will be the Authorised Signatory for that card.
- All purchasing internal controls will apply to the use of the purchasing card with all of the appropriate documentation completed, check and authorised by the approving officers and tabled each month to School Council via the Finance Committee as per DET guidelines.
- Purchasing cards may be used for online purchasing subject to the usual internal control requirements.
- Purchase orders must be completed and signed prior to any purchase to ensure commitments fall within approved budgets.
- Staff assigned a purchasing card will complete a signed Cardholder Activity Report each month and attach all invoices/receipts and purchase orders and forward it to the Business Manager on the 23rd of the month to be reconciled for payment.
- Staff assigned a purchasing card will be responsible for adhering to any spending restrictions and limits which apply to the purchasing card.
- No cash advances are to be made on the purchasing card.
- No purchases exceeding the defined limit are to be made on the purchasing card.

- EFTPOS receipts are not deemed to be sufficient evidence of goods purchased; tax invoices must be obtained.
- No personal items may be listed on the receipt issued from the purchasing card.
- A missing receipts declaration form must be signed if receipts are lost and cannot be located.
- The card holders must take adequate and reasonable measures to protect the purchasing card and PIN from being lost, stolen or misused.
- Inappropriate use of the purchasing card is considered a policy breach and will be addressed via the DET disciplinary guidelines in accordance with the procedures of the Department's Fraud and Corruption Control Framework.
- The purchasing cards will be kept in the school safe when not required for a specific activity.
- Lost cards are to be immediately reported to WBC on 1300 650 107 and to the Business Manager.
- When a staff member terminates their employment with Templeton Primary School, the Principal as Authorised Signatory will advise WBC regarding the destruction of the purchasing card.
- The Principal is to complete and return the Annual Letter of Assurance document certifying the appropriate school purchasing card usage, in accordance with DET purchasing guidelines.

EVALUATION

This policy will be reviewed annually.

REFERENCES

- DET - School Policy and Advisory Guide:
<http://www.education.vic.gov.au/school/principals/spag/Pages/azindex.aspx>
- Education and Training Reform Act 2006
- School Purchasing Card DET Guidelines and Procedures, May 2012
<http://www.education.vic.gov.au/school/principals/finance/Pages/purchasingcard.aspx>
- Section 14A of the Education Act 1958 Ministerial Guidelines & Directions, 1 to 6 of 2008
<http://www.education.vic.gov.au/school/principals/finance/Pages/purchasingcard.aspx>