



PURCHASING CARD POLICY

PURPOSE

To provide guidelines and processes to support Macedon Primary School Council when establishing a Purchasing Card Program, whilst ensuring the school's procedures and internal controls are compliant with DET Policy and Guidelines.

SCOPE

This policy applies to Macedon Primary School councillors and to any staff who have a role within the Purchasing Card Program as an authoriser, administrator or cardholder.

POLICY

The current government contract is for a VISA Corporate Card issued by the Westpac Bank (**Purchasing Card**).

Macedon Primary School will ensure the following are present:

- adequate internal controls and security measures
- a cardholder register
- locally determined credit limits
- school council reporting procedures to implement and monitor the operation of the school purchasing card facility.

School Council

The Principal and Business Manager are required to attend a Purchasing Card Briefing. Briefings can be organised by contacting the School Finance Liaison Officer (SFLO) or emailing schoolspurchasingcard@edumail.vic.gov.au.

Macedon Primary School Council will approve the implementation of a Purchasing Card Program, with appropriate card limits. These approvals will be formally minuted.

In August 2019, the School Council approved the following:

- one Purchasing Card to be issued in the name of cardholder, Matthew Forrest (Macedon Primary School Principal);
- the Authorisation Officer to be Nina Moncrief (School Council President), or where Nina Moncrief ceases to be School Council President, the new School Council President; and
- the card limit for the above card to be \$5,000.

Any changes to the above details require School Council approval.

The cardholder is authorised to use the Purchasing Card to purchase goods and services on behalf of the School. In making purchases, the cardholder will comply with the DET's Purchasing Policy.

School council is responsible for monitoring spending to ensure that the purchasing cards are being used in accordance with the Expenditure Management guidelines set out in Section 11 of the Finance Manual for Victorian Government Schools. The monthly statements of the Purchasing Card will be tabled at the Finance Subcommittee meetings, for ratification by School Council upon the recommendation of the Finance Subcommittee.

Authorisation Officer

Macedon Primary School's Principal will be the authorisation officer if other cards are issued in the future. Where the Principal is the cardholder, the school council president must be the authorisation officer for that card.

As the authorisation officer, the principal/school council president is responsible for:

- briefing cardholders and ensuring they complete an *Undertaking by Cardholder* form
- approving expenditure
- monitoring transactions, statements and reports.

The Authorisation Officer must ensure all processes and procedures comply with Department requirements and this policy.

The Authorisation Officer will terminate or deactivate cards when no longer needed.

Card Holder

Each cardholder must complete an *Undertaking by Cardholder* form agreeing to conditions and limits before a card may be ordered and must comply with Ministerial Guidelines and Directions 1 to 6 of 2018.

Cardholders must be Department employees who have been approved by the school council.

The card must never be used for payment of personal expenses of any nature or to withdraw a cash advance.

The cardholder must obtain sufficient supporting documentation (ie receipts/tax invoices) in relation to each card transaction showing sufficient descriptive detail of the purchase. This documentation must be handed to the Business Manager for processing as soon as possible after the transaction occurs.

Cardholders must not allow any unauthorised persons to use the Purchasing Card.

The Cardholder will be held personally liable for any unauthorised use of the Purchasing Card, unless the unauthorised use is the result of the Purchasing Card being lost or stolen, or the result of fraud on the part of a third party.

Lost or damaged cards are to be immediately reported to Westpac and the appropriate Authorisation Officer.

The Cardholder is responsible for providing all receipts, to reconcile a monthly statement.

FURTHER INFORMATION AND RESOURCES

- School Policy and Advisory Guide: [Purchasing](#)
- [School Procurement Policy](#)
- [School Purchasing Card](#) Guidelines and Procedures
- Finance Manual for Victorian Government Schools
- Ministerial Guidelines and Directions 1 to 6 of 2018.

REVIEW CYCLE

This policy was last reviewed and approved by school council on August 2020 and is scheduled for evaluation and review in August 2021.