

Date: March
2019

Melton West Primary School

School Purchasing Card Policy

1. PURPOSE

- 1.1 The introduction of a school purchasing card provides another management tool in the payment of school accounts and provides a means by which key staff, as identified by school council, are able to purchase goods when a school account with the creditor (whereby an invoice is issued for later payment) is not an option.
- 1.2 The financial delegation traditionally held by the Principal to incur and pay for school related expenditure is extended to the nominated card holder

2. POLICY STATEMENT

- 2.1 To provide another means of payment for goods when payment via school account is not an option.
- 2.2 To limit the necessity for staff reimbursement by reducing the need for staff to purchase items with their own funds.
- 2.3 To provide opportunity for the payment of goods and services over the phone or on the internet via the purchasing card.

3. IMPLEMENTATION

- 3.1 School Council shall ensure that the Schools Purchasing Card DEECD Guidelines and Procedures and The Westpac Bank Administrator Guide to the Schools Purchasing Card Program are followed.
- 3.2 The School Council and the Principal shall determine expenditure limits for each cardholder and provide financial delegation to this upper limit.
- 3.3 The maximum transaction limit on one card is the same as the monthly expenditure limit.
- 3.4 The School Council President or his/her nominee is appointed as the authorisation officer each year. This person cannot be a cardholder. The authorisation officer is to be a member of School Council Finance Committee, if possible. A deputy authorisation officer is also appointed in the event of extended absence by the authorisation officer.
- 3.5 Entering of School Purchasing Card invoices on CASES21Finance is per Section 3: Creditors of the CASES 21 Finance Business Process Guide.
- 3.6 An 'Undertaking by the Card Holder' is completed by each cardholder after modifications by Principal in consultation with the Finance Committee.
- 3.7 The Principal is to ensure that:
 - 3.7.1 All cardholders receive a briefing on the use of the purchasing card under specific guidelines.
 - 3.7.2 The cardholders' names, card details and other information are minuted at School Council, including any subsequent changes.

3.8 School Council will determine and document arrangements for safe and secure custody of purchasing card.

3.9 The Principal, Assistant Principal and Business Manager are required to attend a DEECD Purchasing Card briefing before operating the card.

3.10 As with all school purchases a school purchase order must be used to ratify or initiate expenditure.

3.11 Monthly purchasing card statements are to be attached to relevant CASES21 Finance reports and tabled at School Council meetings.

3.12 Each cardholder is to complete a monthly activity statement.

3.13 School Council will ensure an annual letter of assurance is completed and returned to DEECD as per the requirement under the Finance Code of Practice (Standing Directions of the Minister for Finance under the Financial Management Act 1994).

3.14 Each month the cardholder will be provided with the bank statement for their specific school purchasing card, which they must check for accuracy and sign. They will then attach the receipts to the activity statement and present this with the bank statement for approval for payment to the authorisation officer within 24 hours of receiving the bank statement.

3.15 The authorisation officer will check receipts and the activity statement against the bank statement to ensure that:

3.15.1 Materials purchased are for school use only.

3.15.2 No cash advances have been made.

3.15.3 Any restrictions have been adhered to.

3.15.4 Unaltered receipts are in place for each transaction.

3.16 Authorising officer must also be satisfied that purchases reflect the current school priorities and are appropriately assigned to the relevant budget area.

3.17 Cardholders shall face the following restrictions on purchases:

3.17.1 Alcohol is only to be purchased with written consent of principal as a gift for someone, and not for consumption at any event.

3.17.2 Fuel is only to be purchased with written consent of principal, up to a maximum of \$60 in any one transaction.

3.17.3 Recurring purchases of the same item need to be identified at School Council and the purpose for the purchase made known

4. EVALUATION AND REVIEW

4.1 This policy will be reviewed yearly as part of our school's cyclic review.

5. DEFINITIONS

5.1 CASES21- is the integrated school administration and finance software system used in Victorian Government Schools. It provides school staff with secure access to data entry and reporting modules that support the broad range of school administration and finance functions.

5.2 CASES21Finance – is the finance component of CASES21

6. REFERENCES

6.1 Purchasing Card DEECD Guidelines and Procedures

6.2 Creditors of the CASES 21 Finance Business Process Guide.

- 6.3 The Westpac Bank Administrator Guide to the Schools Purchasing Card Program
- 6.4 Finance Code of Practice (Standing Directions of the Minister for Finance under the Financial Management Act 1994)

Endorsed at School Council Meeting March 2019

School Council President.....

Date Reviewed: (School Council Endorsement)	March 2019
Date of Last Review	March 2019
Next Review Due Date	March 2020
Responsible for Review	Assistant Principal
Frequency of Review	Annually
References	Victorian Government Schools Policy Advisory Guide





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