Purchasing Card Policy

PURPOSE

To provide guidelines and processes to support Wahgunyah Primary School 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 Wahgunyah Primary School 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.
Wahgunyah 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@education.vic.gov.au.

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

School council is responsible for monitoring of 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.

Authorisation Officer

Wahgunyah Primary School's Principal will be the authorisation officer. 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.

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.

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

REVIEW CYCLE

This policy was last reviewed and approved by school council on 30th March 2022 and is scheduled for evaluation and review in March 2023.