

# Moonee Ponds West Primary School



## School Purchasing Card Policy

### SCOPE

This policy applies to all staff of Moonee Ponds West Primary School.

### BACKGROUND

Moonee Ponds West Primary School recognises its role in the administration of its finances and the well-being of its staff and is committed to providing the most appropriate processes of purchasing and ordering.

### DEFINITIONS

#### Applicant

Staff member who applies for a Purchase Card.

#### Cardholder

Those persons of staff agreed to by School Council as able to use and have a purchasing card in their name and who agree to all conditions.

#### Defined Limit

Limit set on a card holder's dollar limit.

#### Direct Debit Sweep

Finances debited from our account by the bank 10 days after the first day of the month.

#### Purchasing Card Cardholder Register

Document held by Authorisation Officer stating who holds cards, issue date, expiry date and dollar limit.

#### Undertaking by the Cardholder

Form completed fully and signed for each card stating holder's conditions and limits.

#### Authorisation Officer

Principal, who signs the cardholder's 100 point ID, briefs the cardholder, approves expenditure, monitors transactions, statements and reports. Must ensure all processes and procedures comply with DET requirements and regulations.

### POLICY

To provide an available and secure process to purchase goods and services when normal/current processes are unavailable – e.g. purchasing on-line and on excursions from school.

### NEW CARDHOLDERS

- Only persons deemed by the Principal to require a card will be eligible to apply for one.
- The Principal will submit the request for a purchasing card to School Council, via the Resources Sub-Committee, which will rule on the approval/decline of an application from a member of staff; this must be formally minuted by Council.
- School Council will rule on the defined limit of an applicant based on the required use by the applicant; this must be formally minuted by Council.
- Approved applicants will be required to sign an 'Undertaking by the Cardholder' before a card is ordered by the Authorisation Officer from the bank.
- New card holders will be required to submit all details of identification required by the bank for its purpose.

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Endorsed by School Council: XXXX



- The Business Manager will be required to maintain a current 'Purchasing Card Cardholder Register' for administration and audit purposes. This Register should hold a copy of the Council Minutes recommending an applicant become a cardholder, for audit purposes.
- The Authorisation Officer is to induct each new cardholder via a briefing of guidelines.

#### **STORAGE OF CARDS**

All cards will be stored in the school safe, when not in use.

#### **USAGE OF CARDS**

- No cash advances are available on the Purchasing Card.
- No 'Rewards' schemes are permitted to be linked to the Purchasing Card.
- No purchases can be made that exceed the defined limit on the card.
- Cardholders must confirm with the Business Manager that their intended purchases come from valid ABN holders or those with a voluntary withholding status.
- Cardholders must ensure their receipt has 'Tax invoice' on it or the stamp from the supplier.
- 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 for purchases made by the Purchasing Card.
- Purchase orders (current practices) must still be used to initiate or approve expenditure.
- All current Internal Controls for Finance in place at the school must still be maintained with use of the Purchase Card.
- The Authorisation Officer will be required to check all amounts on the statement against receipts supplied by the cardholder.
- The Authorisation Officer will raise with cardholders any anomalies with their entries.
- The Authorisation Officer will pursue all enquiries relating to any anomalies with the bank in a timely fashion, if possible before the monthly Direct Debit Sweep. Anomalies and the result of enquiries must be noted on the Agenda and tabled at the monthly Resources Committee meeting.
- The cardholder must immediately report any stolen or damaged card to the Authorisation Officer.
- No recurrent payments allowed – only individual transactions.

#### **TERMINATION OF CARDS**

- The Authorisation Officer will terminate or deactivate cards when no longer needed – most particularly those cards issued for a specific purpose, such as an international excursion etc.
- When a staff member terminates their employment with the school, the Authorisation Officer will advise the bank regarding the destruction of the card – this will form part of the exit process for staff.
- If there is a case of non-compliance with the above policy points, a staff member may have their card holding rights revoked upon instruction of the Principal. Any such consideration and/or decision will be notified to the School Council, via the Resources Sub-Committee.

#### **REVIEW**

This policy will be reviewed annually by the Resources Committee at the first meeting of each year and endorsed at the first School Council of the year.