PURCHASING CARD POLICY

PURPOSE

To provide guidelines and processes to support Gaayip-Yagila 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 Gaayip-Yagila 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.

Gaayip-Yagila will ensure the following are present and regularly reviewed and maintained:

- 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 complete the Schools Purchasing Card online module available on LearnEd prior to establishing a facility at their school. New cardholders should also complete the module, additional information can be requested by emailing schoolspurchasingcard@education.vic.gov.au.

Gaayip-Yagila 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

Gaayip-Yagila'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:

- ensuring cardholders complete the School Purchasing Card online module
- 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.

Where the Principal is the Cardholder, the School Council President must be the Authorisation Officer for that card.

Cardholder

Each cardholder must complete an *Undertaking by Cardholder* form agreeing to conditions and limits before a card may be ordered.

Cardholders should complete the School Purchasing Card online module.

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.

COMMUNICATION

This policy will be communicated to our staff in the following ways:

- A copy will be made available to all staff who are involved with, or responsible for, a school purchasing card
- Included in staff handbook/manual
- Discussed at staff briefings/meetings (as required)

FURTHER INFORMATION AND RESOURCES

On the Department's Policy and Advisory Library: PAL Finance Manual – Financial Management in Schools

- Section 11 – Expenditure Management, Purchasing Card 11.7 School Purchasing Card resources, located on the Resources tab under the Banking sub-heading
- PAL Procurement — Schools Policy

POLICY REVIEW AND APPROVAL

Policy last reviewed	5th May 2023
Approved by	School Council
Next scheduled review date	May 2024