Purchasing Card Policy

Purpose
This policy applies to all staff of the Great Ryrie Primary School. Great Ryrie 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 for purchasing goods and services. The adoption of a school purchasing card provides an available, secure process to purchase goods and services when normal/current processes are unavailable – e.g. purchasing on-line and excursions from School.

Definitions

<table>
<thead>
<tr>
<th><strong>Applicant:</strong></th>
<th>Staff member who applies for a Purchasing Card</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cardholder:</strong></td>
<td>Staff approved by School Council to have a Purchasing Card in their name and who agree to comply with all conditions.</td>
</tr>
<tr>
<td><strong>Defined Limit:</strong></td>
<td>Monthly limit set on a card holder's expenditure.</td>
</tr>
<tr>
<td><strong>Direct Debit Sweep:</strong></td>
<td>Statement balance debited from the Official bank account by the bank 10 days after the beginning of the month.</td>
</tr>
<tr>
<td><strong>Cardholder Register:</strong></td>
<td>Document held stating who holds cards, issue date and dollar limit.</td>
</tr>
<tr>
<td><strong>Undertaking by the Cardholder:</strong></td>
<td>Undertaking by each card holder agreeing to conditions and limits.</td>
</tr>
<tr>
<td><strong>Authorisation Officer:</strong></td>
<td>Authorisation Officer - the Principal who is responsible for: briefing the cardholder, approves expenditure, monitors transactions, statements and reports. Must ensure all processes and procedures comply with DET requirements and regulations.</td>
</tr>
<tr>
<td><strong>Verification Officer:</strong></td>
<td>The Finance Manager who sights the cardholders 100 point ID on behalf of Westpac.</td>
</tr>
</tbody>
</table>

Implementation

**New Cardholders**
- Only persons deemed to require a card will be able to apply for one.
- Not all persons who apply for a card will be given one.
- School Council via the recommendations of the Finance Committee, will rule on acceptance of an application submission 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 to the Verification Officer for authorisation.
- A ‘Purchasing Card Cardholder Register’ will be maintained for administration and audit purposes. This Register should hold a copy of the Council Minutes recommending an applicant to become a cardholder, for audit purposes.
- The Authorisation Officer is required to brief approved Purchasing Card Holders on the use under specific guidelines.
Storage of Cards
- All cards will be stored in the school safe, when a cardholder is on extended leave.

Use of Cards
- No cash advances are available on the Purchasing Card.
- No ‘Rewards’ schemes are able to the linked to the Purchasing Card.
- No purchases exceeding the defined limit will be permitted on the Purchasing Card.
- No personal expenditure is to be made using the Purchasing Card.
- Purchases under the following categories will be excluded: Airlines, Auto Expense, Auto Rental, Business Expenses, Financial Services, Lodging and Professional Services.
- Cardholders must confirm with Finance staff at the School that their intended purchases come from valid ABN holders or those with a voluntary withholding status.
- Cardholders must ensure their receipts have ‘Tax invoice’ on it, or a stamp from the supplier.
- EFTPOS receipts are not deemed to be sufficient evidence of goods purchased; tax invoices must be obtained.
- Purchase orders (current practices) must still be used to initiate or ratify expenditure.
- All current Internal Controls for Finance in place at the School must still be maintained with use of the Purchasing Card.
- Card holders will be required to complete a card holder activity list for the month and reconcile this to their statement. They must check all amounts on the statement against receipts supplied by the cardholder. Cardholders must sign the monthly card holder activity proforma.
- The Authorisation Officer will pursue all cardholders if there are any anomalies with their entries.
- The Authorisation Officer will pursue all enquiries with the bank in a timely fashion, if possible before the monthly Direct Debit Sweep.
- Monthly purchasing card statements and relevant CASES21 reports must be tabled at school council meetings.
- The cardholder must immediately report any stolen or damaged card to the Authorisation Officer.
- An Annual Letter of Assurance regarding appropriate usage of the School Purchasing Card will be completed annually.

Termination of Cards
- The Authorisation Officer will terminate or deactivate cards when no longer needed.
- When a staff member terminates their employment with the School, the Authorisation Officer will advise the bank regarding the destruction of the card.
- If there is a case of non-compliance with the above policy, a staff member may have their card holding rights revoked upon instruction of the School Principal.

School Council ratified this policy in March 2015
To be reviewed annually in line with DET requirements.
Next review of this policy is in 2016