



DONVALE PRIMARY SCHOOL

SCHOOL PURCHASING CARD POLICY



Help for non-English speakers

If you need help to understand the information in this policy please contact the Principal 03 9842 3373

PURPOSE

To provide an available and secure process to purchase goods and services when normal/current processes are unavailable – eg online purchases.

RATIONALE

The school purchasing card facilitates improved cash flow management, streamlined purchasing and enhanced purchasing flexibility.

A School Purchasing Card policy is a requirement of Department of Education & Training (DET) as part of Internal Control procedures. It aims to give clear, unequivocal guidelines to the school community, Principal and School Council as to the management of the School Purchasing Card. The School Council oversees the financial managements of the school. School Council ultimately confirms and acknowledges transaction revenue and expenditure by ratification of monthly statements and school budgets at School Council meetings.

BROAD GUIDELINES

- A School Purchasing Card is not intended to replace the existing purchasing practices. It is offered as an enhancement to current methods of purchasing.
- The School Purchasing Card must be reconciled prior to the due date.
- School Council must adopt procedures in order to ensure card implementation and usage is maintained under 'best practice' conditions to ensure financial accountability and optimum internal control.

- School Purchasing Cards cannot be used where a creditor does not have an ABN or those with Voluntary Withholding status.
- School Council, after advice from the Principal, will appoint an “authorization officer”
- The School Council and Principal determine which personnel will be eligible to use the Purchasing Card and for what activities.
- The School Council and Principal determine the expenditure limit for each cardholder and provide financial delegation to the upper limit.
- The authorisation officer will brief the cardholder prior to the card issue.
- To maintain effective cash management for the school the Authorisation officer will
 - Exercise supervisory control over the cardholders transactions
 - Ensure compliance with Ministerial guidelines
 - Adhere to relevant internal control procedures
 - Ensure all purchases of goods and services are substantiated and consistent with program budget expenditure
- A school purchase order must be completed by the card holder before making purchases for approval. Relevant receipts/tax invoices with the card are to be returned to the Business Manager after the purchase is made.
- Where the expenditure is to be used on an excursion or camp, pre-approval must be obtained. This can be done at the camp budget meeting with the Business Manager.
- The card is to be used only for school related expenditure.
- Each potential cardholder must be a DET employee and all cardholders must be approved by School Council.
- Each cardholder must complete an “Undertaking by Cardholder” application.
- The card is issued on the condition it will be used within the guidelines.
- Details of all cardholders are to be recorded in the school’s cardholder register maintained by the Business Manager and minuted at School Council.
- The School Purchasing Card must not be used to obtain cash.
- Lost cards are to be reported immediately to Westpac bank and the school Authorising Officer by the relevant card holder.
- Under no circumstances is the card holder permitted to give their card and PIN to anyone else to use.
- The school Authorisation Officer will be responsible for preparing the Annual Statement of Assurance for DET in July; this is to be signed by the principal.

EVALUATION

This policy is to be reviewed annually by the Finance Subcommittee.

REVIEW CYCLE AND EVALUATION

Date Implemented:	30th April 2024
Author:	Finance Sub-Committee
Approved By:	School Council
Responsible for Review:	Business Manager
Review Date:	1 year