



SCHOOL PURCHASING CARD POLICY

PURPOSE

To provide guidelines and processes to support Underbool Primary 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 Underbool Primary 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.

Underbool Primary School will ensure the following are present and regularly reviewed and maintained:

- o adequate internal controls and security measures
- o a cardholder register
- o locally determined credit limits
- o School Council reporting procedures to implement and monitor the operation of the school purchasing card facility.

Specific Responsibilities of School Council:

- o Underbool Primary School Council will approve the implementation of a Purchasing Card Program, with appropriate card limits. These approvals will be formally minuted.
- o 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:

The Underbool Primary School Council President will be the Authorisation Officer.

As the Authorisation Officer, the 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 School Council President must ensure all processes and procedures comply with Department requirements and this policy.

The School Council President will terminate or deactivate cards when no longer needed.

Specific Responsibilities of 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.

FURTHER INFORMATION AND RESOURCES

Underbool Primary School will adhere to *Ministerial Guidelines and Directions 1 – 6*, 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

This policy was ratified by School Council on Tuesday 28th March 2023.