

### PURCHASING CARD POLICY

#### 1. **Scope:**

This policy applies to all staff of the Kingston Heath Primary School

#### 2. **Background:**

Kingston Heath 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.

#### 3. **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 agrees 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 beginning of the month

**Purchasing Card Cardholder Register:** document held by Business Manager stating who holds cards, issue date and dollar limit

**Undertaking by the Cardholder** – form completed fully and signed for each card stating holders conditions and limits

**Authorisation Officer** – the Principal, who sights the cardholders 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

#### 4. **Aim:**

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

#### 5. **Implementation:**

##### *New Cardholders*

- 5.1 Only school based staff deemed to require a card will be able to apply for one
- 5.2 Not all persons who apply for a card will be given one
- 5.3 School council, via the recommendations of the Finance Sub-Committee, will rule on acceptance of an application submissions from a member of staff; this must be formally minuted by Council
- 5.4 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

- 5.5 Approved applicants will be required to sign an 'Undertaking by the Cardholder' before a card is ordered by the Authorisation Officer from the bank
- 5.6 New card holders will be required to submit all details of identification required by the bank for its purpose
- 5.7 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 to become a cardholder, for audit purposes.
- 5.8 Authorisation Officer is to induct each new cardholder via a briefing for guidelines

#### *Storage of Cards*

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

#### *Usage of Cards*

- 5.10 No cash advances are available on the Purchasing Card
- 5.11 No 'Rewards' schemes are able to be linked to the Purchasing Card
- 5.12 No purchases exceeding the defined limit on the card
- 5.13 Cardholders must confirm with the Business Manager at the school that their intended purchases come from valid ABN holders or those with a voluntary withholding status.
- 5.14 Cardholders must ensure their receipts has 'Tax invoice' on it or the stamp from the supplier
- 5.15 EFTPOS receipts are not deemed to be sufficient evidence of goods purchased
- 5.16 No personal items may be listed on the receipt issued from the Purchasing Card
- 5.17 Purchase orders (current practices) must still be used to initiate or ratify expenditure
- 5.18 All current Internal Controls for Finance in place at the school must still be maintained with use of the purchase card
- 5.19 The Business Manager will be required to check all amounts on the statement against receipts supplied by the cardholder
- 5.20 The Business Manager will pursue all cardholders if there are any anomalies with their entries
- 5.21 The Business Manager will pursue all enquiries with the bank in a timely fashion, If possible before the monthly Direct Debit Sweep
- 5.22 The cardholder must immediately report any stolen or damaged card to the Business Manager

#### *Termination of Cards*

- 5.23 The Business Manager will terminate or deactivate cards when no longer needed – most particularly those cards issued for a specific purpose, such as an international excursion etc.
- 5.24 When a staff member terminates their employment with the school, the Business Manager will advise the bank regarding the destruction of the card
- 5.25 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 school Principal.

## **6. Evaluation:**

- 6.1 This policy will be reviewed as part of the school's yearly review cycle. This policy was last ratified by School Council in February 2015