



PATTERSON RIVER  
SECONDARY COLLEGE

# SCHOOL PURCHASING CARD POLICY

2019-2020

PERSISTENCE · EXCELLENCE · COMMUNITY · RESPECT

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## Policy Background

Victorian Government Schools are required to have a purchasing card policy. DET requires that purchasing cards are VISA Corporate Cards issued by the Westpac Bank. This policy applies to Patterson River Secondary College school council members and to any staff who have a role within the Purchasing Card Program as an authoriser, administrator or cardholder.

## Purpose Statement

To provide guidelines and processes to support Patterson River Secondary College school council when establishing a Purchasing Card Program, whilst ensuring the school's procedures and internal controls are compliant with DET Policy and Guidelines. Patterson River's Purchasing Card Policy includes the following:

- 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.

## Guidelines

1. School council has approved the use of a purchasing card by the business manager and accounts payable personnel.
2. Cards are to remain secured in the safe in the business manager's office at all times. They may not leave the school property.
3. Staff members wishing to make a payment using the card are required to obtain any relevant quotes and complete a purchase order prior to seeking payment from business manager or accounts payable personnel.
4. The card details must not be communicated to any other people at any time (e.g. email the card details for payment)
5. All subscriptions must have an end date.
6. The purchasing card is to be used for payments in which bank fund transfers are not available, or one off purchases, including but not limited to:
  - a. Online purchases (e.g. eBay)
  - b. Payment of professional development courses
  - c. Conference bookings
7. Purchasing card statements are to be tabled at school council finance sub-committee meetings as a standing agenda item.

## Key Responsibilities

### School Council

The Principal and Business Manager are required to attend a Purchasing Card Briefing. Briefings can be organised by contacting the School Finance Liaison Officer (SFLO) or emailing [schoolspurchasingcard@edumail.vic.gov.au](mailto:schoolspurchasingcard@edumail.vic.gov.au).

Patterson River Secondary College school council will approve the implementation of a Purchasing Card Program, with appropriate card limits. These approvals will be formally minuted at College Council.

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**

Patterson River Secondary College 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:

- briefing cardholders and ensuring they complete an *Undertaking by Cardholder* form (attached)
- 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.

### **Card holder**

- Each cardholder must complete an *Undertaking by Cardholder* form agreeing to conditions and limits before a card may be ordered.
- Cardholders must be Department employees who have been approved by 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.

## **Attachments**

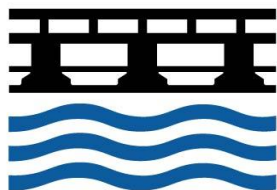
- Purchasing Card Undertaking Form
- Example of Cardholder Activity Report

## **Links**

- School Policy and Advisory Guide: [Purchasing](#)
- [School Procurement Policy](#)
- [School Purchasing Card](#) Guidelines and Procedures
- Finance Manual for Victorian Government Schools

## Review

This policy was last reviewed and approved by school council on 22 July 2019 and is scheduled for evaluation and review in 2020.



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### ***UNDERTAKING BY THE CARDHOLDER***

## **School Purchasing Card**

### **Agreement and Acknowledgment by Cardholder**

**Name of Cardholder:** \_\_\_\_\_

**Position:** \_\_\_\_\_

**School Council President:** \_\_\_\_\_

I understand and agree that the School Purchasing Card is issued to me on the express understanding that I will, at all times, comply with the following conditions:

#### **USE**

1. I will only use the School Purchasing Card for proper school purposes.
2. I can use the School Purchasing Card to a maximum monthly limit of \$1000.00
3. I will not split transactions on the School Purchasing Card to avoid exceeding purchasing card transaction limits.
4. I will not use the School Purchasing Card to obtain cash.
5. I will not use the School Purchasing Card to pay for tips or gratuities.
6. I will not permit the School Purchasing Card to be used by any person other than myself.
7. I will ensure that each transaction made using the School Purchasing Card is substantiated by original supporting documentation.
8. I will take adequate and reasonable measures to protect the School Purchasing Card from being lost, stolen or misused.

#### **LOST OR STOLEN CARDS**

9. I will immediately report the loss or theft of my School Purchasing Card.

#### **UNAUTHORISED TRANSACTIONS**

10. I will immediately report any suspected or known unauthorised use of the School Purchasing Card to the Administration Officer.

**MONTHLY RECONCILIATION**

11. I will review the monthly statement issued to me by the Store Card Provider for completeness and accuracy, and will ensure that transactions appearing on the statement are matched to original supporting documentation. I will:
- Ensure that discrepancies on the monthly statement are followed up with the Store Card Provider and promptly advised to the Authorisation Officer;
  - Ensure that goods, services, equipment or material paid for using the School Purchasing Card are actually delivered or provided;
  - Ensure that credits on the School Purchasing Card are raised as soon as I become aware that goods, services, equipment or materials are not delivered or provided in accordance with original expectations;
  - Verify that all transactions on the monthly statement can be reconciled with any report issued by the accounting program used by the school council from time to time; and
  - Submit any such report, together with the verified monthly statement to the Authorisation Officer for approval prior to any payment by the school council to the Store Card Provider.

**RETURN OF SCHOOL PURCHASING CARD**

12. I will immediately return the School Purchasing Card to the Authorisation Officer if:
- I resign or retire, or if I am transferred to another school, or if my services as an employee are otherwise terminated;
  - The purpose for which the School Purchasing Card was issued to me has terminated or ceased; or
  - The School Purchasing Card is withdrawn by the Authorisation Officer or cancelled by the Store Card Provider.

**DECLARATION**

13. I confirm that I have access to only one School Purchasing Card.
14. I have been briefed on all aspects of the operation and use of the School Purchasing Card.

**Name of Cardholder:** \_\_\_\_\_

**Signature of Cardholder:** \_\_\_\_\_

**Name of Principal:** \_\_\_\_\_

**Signature of Principal:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Note: Amounts and restrictions pre-approved and minuted at School Council must be filled in prior to all parties signing.**

