GEMBROOK PRIMARY SCHOOL

Purchasing Card Policy

Rationale:
Purchasing Cards will facilitate the efficient running of the school through the acquisition of required resources. Gembrook Primary School Council may authorise school based staff to be issued with a purchasing card to purchase goods, services, equipment or material using this card. This card will be a Visa issued by the Westpac Institutional Bank (WBC) under the Whole of Government Banking Arrangement between the Victorian Government and Westpac effective 8th June 2011..

Aims:
- To utilise the benefits of a Purchasing Card whilst ensuring the schools procedures and internal controls meet the Department of Education and Early Childhood Development requirements in accordance with Section 14A of the Education Act 1958 Ministerial Guidelines and Directions 1 – 6 of 2005.
- Use of the Purchasing Card will improve availability of resources and increase flexibility.

Implementation:
- School council will enter into an arrangement with Wespace which details the Authorising Officer, the Principal, and staff who will be nominated to be issued with a purchasing card.
- The Principal will ensure any proposed cardholder is briefed on the use of the Purchasing Card and supplied with a copy of the Ministerial Guidelines prior to being issued with the Purchasing Card.
- This briefing will include advice on spending limits and restrictions in place on the Purchasing card.
- School Purchasing Card Agreement and Acknowledgement known as the ‘Undertaking by Cardholder’ to be completed by the Cardholder prior to the issuing of a Purchasing Card. A copy of the Undertaking must be kept on file.
- School Council may approve the temporary issue of a Purchasing Card in connection with out of school activities such as camps or the HPV program.
- The Principal as Authorising Officer will have supervisory control over expenditure incurred or to be incurred using the School Purchasing card.
- All purchasing internal controls will apply to the use of a purchasing card with all of the appropriate documentation completed, checked and authorised by the approving officers as per Department of Education and Early Childhood Development guidelines.
- Purchasing cards may be used for online purchasing subject to the usual internal control requirements.
- Orders must be completed and signed prior to any purchase, which is standard procurement procedure, to ensure commitments fall within approved budgets. Purchases made without the relevant documentation completed prior to making a purchase will be considered unauthorised. The card holder will be responsible for the cost of the purchase and must, return the goods, reverse the transaction and repay the school immediately.
- Staff assigned a purchasing card will complete a signed Cardholder Activity Report monthly and attach all Invoices/Receipts and forward to the Business Manager on the 1st of the month to be reconciled with purchase orders for payment.
- Staff assigned a purchasing card will be responsible for adhering to any spending restrictions and limits which apply to the Purchasing Card.
- Tenders/Quotes must still be obtained in line with existing internal controls.
- The card holders will take adequate and reasonable measures to protect the Purchasing Card from being lost, stolen or misused.

Ratified in 2014
- Occasional Use cards will be kept in the School safe when not required for a specific activity.
- Lost cards are to be immediately reported to the Westpac Bank immediately and the Gembrook Primary School Business Manager.
- The Wesptac Lost and Stolen Cards contact phone number will be issued to the card holder
- If there is cause to believe that the Purchasing card information has been stolen and is being used to make fraudulent purchases the Business Manager will report the activity to Westpac bank immediately.
- The card holder will return the Purchasing Card to the Principal or Business manager prior to or on the last day of employment if terminating employment with Gembrook Primary School or taking an extended period of leave from the school.

**Evaluation:**
- Purchasing cards provide availability and flexibility in purchasing school ordered goods within Gembrook Primary School’s purchasing and internal control procedures.
- All will be for annual review