

RATIONALE

The School Council is responsible for the financial management of the school. The use of School Purchasing Cards impacts on the School Council, as it represents another means of acquiring goods and services for the school.

AIMS

To utilise the benefits of a School Purchasing Card, whilst ensuring the schools procedures and internal controls meet the Department's requirements in accordance with Ministerial Guidelines and Directions 1 to 6 of 2008.

IMPLEMENTATION

School Council

- The School Council determines which personnel will be eligible to obtain the school purchasing cards.
- The School Council and Principal determine the expenditure limit for each cardholder and provide financial delegation to this upper limit.
- School Council, after advice from the Principal, shall appoint an Authorisation Officer certain responsibilities relating to the use and administration of School Purchasing Cards.
- The cardholder's names, card details and limits are minuted at School Council at the February School Council meeting.

Authorisation Officer

The Authorisation Officer must:

- ensure that Cardholders are appropriately briefed and trained
- approve or decline School Purchasing Card expenditure, through purchase order authorisation
- exercise supervisory control over expenditure
- determine and document arrangements for the safe and secure custody of the School Purchasing Cards
- verify and confirm the monthly statements issued
- recover cancelled School Purchasing Cards
- maintain a Cardholder register
- generally administer and monitor the operation of the School Purchasing Card scheme on a day to day basis

Cardholder

Cardholders must:

- complete an 'Undertaking by the Cardholder' form
- ensure they are appropriately briefed and trained
- not exceed card limits
- review statements
- not receive cash advances
- provide receipts of purchases
- report unauthorised transaction and loss or theft of School Purchasing Card
- return School Purchasing Card upon request

REFERENCES

- School Purchasing Card Guidelines and Procedures – v.4.5
- Ministerial Guidelines and Directions - 1 to 6 of 2008
- Finance Manual for Victorian Government Schools – Oct 2016

See the Department of Education & Training website for more details.

<http://www.education.vic.gov.au/school/principals/finance/pages/purchasingcard.aspx>

EVALUATION

- The Principal and Business Manager (Authorisation Officer) will evaluate the holders of school purchasing cards at the beginning of each year.
- The Principal and Business Manager (Authorisation Officer) will decide at the beginning of each year which personnel will be nominated to School Council to obtain a card.
- The Principal and Business Manager (Authorisation Officer) will nominate the expenditure limit of these cards.
- To be reviewed annually and presented to first School council each year.