

Purpose

To provide guidelines and processes to support *Mildura Senior College and Mildura English Language Centre (College)*'s College Council when establishing a Purchasing Card Program, whilst ensuring the school's procedures and internal controls are compliant with DET Policy and Guidelines.

College Council is responsible for the purchase of goods and services at *Mildura Senior College and Mildura English Language Centre (College)*, and determines the methods of payments that the College uses to make payment for these goods and services. One payment method is a purchase card facility in which the College Council can authorise College Officers to hold and pay for approved purchases using a purchase card.

Scope

This policy applies to College councillors and to any staff who have a role within the Purchasing Card Program as an authoriser, administrator or cardholder.

Aims

This policy is to outline and authorise the use of a purchase card facility, the individual uses under conditions to which a cardholder must abide by in line with the Schools Purchasing Card Guidelines and Procedures as determined by DET and any associated Ministerial Guidelines and directions.

Definitions

DET: Department of Education and Training.

College: Mildura Senior College and Mildura English Language Centre

Guidelines

- The College's Purchase Card Facility must be supplied by Westpac Banking Corporation as per DET procurement contract arrangements.
- All DET established procedures and internal controls must be adhered to as per DET Purchasing Card Policy.
- All purchases must be made in accordance with normal College procurements processes.
- College Council may authorise the Principal and/or other nominated staff members as Cardholders and make payments on behalf of the College and these authorisations will be noted in the College Council minutes.
- Current cardholders and credit limits will be reported to College Council annually and formally minuted.
- All cardholders must agree and sign an 'Undertaking by the card holder' form.
- A Purchasing Card Cardholder Register will be maintained for administration and audit purposes. *Refer to Cases21 CR21122*
- No cash advances are available on the Purchasing Card.
- No personal expenditure is to be made using the Purchasing Card.
- The Authorisation Officer will terminate or deactivate cards when no longer needed.

Implementation

- The Principal and Business Manager are required to complete the Schools Purchasing Card online module available on LearnEd prior to establishing a facility at their school. New cardholders should also complete the module.
- College 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.
- All normal internal controls for use of a purchasing card will be followed with appropriate documentation completed, checked and authorised by approving officers as per DET guidelines.
- Purchase orders must still be used to initiate or ratify expenditure.
- Cardholders must ensure their receipts have 'Tax invoice' on it or a stamp from the supplier and must be returned to the school office as soon as possible after the purchase is made. EFTPOS receipts are not deemed to be sufficient evidence of goods purchased.
- Cards are to be kept safe by cardholders.

Reviewed date:	17.02.2022	Review #	3	Page #	1
----------------	------------	----------	---	--------	---

- Lost cards are to be reported immediately to Westpac Banking Corporation and appropriate Authorising Officer by the relevant cardholder.
- Purchasing cards may be used for online purchasing subject to the usual internal control requirements.
- Cardholders must maintain and update a Cardholder Activity Report; this report is submitted to Accounts Payable on the 22nd of each month for reconciliation purposes.

Authorisation Officer

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:

- 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 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.

Where the Principal is the cardholder, the school council president must be the Authorisation Officer for that card.

Card Holder

- Each cardholder must sign an 'Undertaking by the card holder' form, agreeing to conditions and limits before a card may be ordered.
- Cardholders should complete the School Purchasing Card online module.
- Cardholders must be DET 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.
- Cardholders must maintain and update a Cardholder Activity Report; this report is submitted to Accounts Payable on the 22nd of each month for reconciliation purposes.

Termination of Cards

- When a staff member terminates their employment with the School, the Authorisation Officer will advise the bank regarding the destruction of the card.
- If there is a case of non-compliance with the above policy, a staff member may have their card holding rights revoked upon instruction of the College Principal, it will also be noted in the College Council minutes.

Resources

This policy should be read in conjunction with the following Department policies and guidelines:

- School 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](#)
- Additional information can be requested by emailing schoolspurchasingcard@education.vic.gov.au

Reviewed date:	17.02.2022	Review #	3	Page #	2
----------------	------------	----------	---	--------	---

Appendices

- Undertaking by the Cardholder form
- Cardholder Activity Report

Review and Evaluation

The College Council is to formally minute and review this authority annually.

<i>Ratified by:</i>	<i>College Council</i>	<i>Ratified date:</i>	<i>15.03.2021</i>
<i>Document Owner:</i>	<i>Business Manager</i>	<i>Reviewed date:</i>	<i>17.02.2022</i>
<i>S:\Admin\Policy Docs\Policy Register</i>		<i>Review Cycle:</i>	<i>Annually</i>
<i>Principal Approval:</i>			

Date reviewed by College Council: