



<b>Policy last reviewed</b>	March 2023
<b>Approved by</b>	School Council
<b>Next scheduled review date</b>	March 2024



## HELP FOR NON-ENGLISH SPEAKERS

If you need help to understand the information in this policy, please contact Nathalia Secondary College on 03 5866 2331 or [nathalia.sc@education.vic.gov.au](mailto:nathalia.sc@education.vic.gov.au).

This policy will be reviewed annually by School Council to confirm/enhance internal control procedures. Proposed amendments to this policy will be discussed with Administration Staff, Finance subcommittee and School Council.

## PURPOSE

To provide guidelines and processes to support Nathalia 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.

## SCOPE

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

## POLICY

The current government contract is for a VISA Corporate Card issued by the Westpac Bank.

Nathalia Secondary College will ensure the following are present and regularly reviewed and maintained:

- 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.

### School Council

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, additional information can be requested by emailing [schoolspurchasingcard@education.vic.gov.au](mailto:schoolspurchasingcard@education.vic.gov.au).

Nathalia Secondary College School Council will approve the implementation of a Purchasing Card Program, with appropriate card limits. These approvals will be formally minuted.

Nathalia Secondary College 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**

Nathalia Secondary College's 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
- 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.

### **Cardholder**

Each cardholder must complete an *Undertaking by Cardholder* form agreeing to conditions and limits before a card may be ordered.

Cardholders should complete the School Purchasing Card online module.

Cardholders must be Department 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.

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.

## **FURTHER INFORMATION AND RESOURCES**

On the Department's 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](#)