



SCHOOL PURCHASING CARD

PURPOSE

To streamline the purchasing practices and to facilitate the efficient running of the school and the purchase of resources to meet its goals and priorities.

GUIDELINES:

1. Use of the Purchasing Card should improve availability of resources and increase flexibility.
2. The purchasing card will be used for school purchases only.

IMPLEMENTATION

1. School Purchasing Card will be available for the Principal and additional cards may be issued to other Staff for specific purposes with School Council approval.
2. No greater than \$5,000 limit on each card.
3. Purchase Orders are to be completed via Compass prior to purchase to ensure commitments are within program budgets.
4. Tenders/Quotes, where appropriate, must still be obtained in line with existing internal controls.
5. Cards may be used for online purchasing subject to internal control requirements.
6. Purchases made via the internet, including eBay, must comply with ATO/State Government/DET Tax compliance guidelines.
7. **Prior** to purchasing online it must be determined if; the supplier has an ABN, whether a tax invoice will be issued and whether GST will be charged. Ebay is a selling agent – not the supplier.
8. All purchases to be documented and receipts kept in line with internal control programs.
9. Purchases must be evidenced with a Tax Invoice which includes; Business name, ABN, Date of purchase, total purchase amounts and tax included.
10. A reconciliation is to be completed, by the card holder, against each monthly statement.

Ratified by School Council: 29th March 2021

Next review date: March 2022