



Purchasing and Procurement Policy

Underlying Principles

This policy must be read in conjunction with the Delegations of Authority Policy.

The policy applies to all staff at Immanuel Gawler who have authority to purchase on behalf of the school within the Delegations of Authority Policy.

The successful control of the purchasing and procurement process is an important task and by effective implementation of this policy we aim to:

- enhance the ‘internal controls’ by which the school operates to ensure robust financial management
- mitigate exposure to any unlawful or unethical procurement and purchasing behaviour.

Policy

1. School staff should strive to ensure that goods and services procured meet appropriate quality, quantity and delivery expectations.
2. Strong consideration should be given to purchasing locally where the factors above can be reasonably comparable.
3. Where practicable two quotations should be obtained for purchases above \$5000. Quotes are acceptable if evidenced in writing.
4. Purchasing Officers are responsible for the retention of all required documentation.
5. For purchases up to \$5000, no formal quotations are required but the person placing the order should be sure they have, as far as possible, obtained value for money. Purchasing Officers can authorise purchases in line with Delegations of Authority Policy.
6. For orders of \$100,000 and above or where the total value of the order over a 3 year period will exceed this amount, a formal tender process should be followed in line with Delegations of Authority Policy
7. Accommodation Expenses - Research via online searches should be completed to find the lowest rate for the chosen accommodation. The cost should be within a reasonable variation from the average cost of standard 3 to 4 star accommodation in the area.
8. Air Fare Expense - Economy Class should be used on all Domestic and International transfers. Air Fares should be booked in advance (where possible) to ensure competitive rates.
9. Corporate credit cards will only be issued to those staff who are able to demonstrate that the issue of a card will aid in the effective and efficient exercise of their official duties in line with Delegations of Authority Policy. Credit Limits are in line with Delegations of Authority Policy.
 - a. Employees issued with a corporate credit card are entrusted are to provide ethical stewardship over school funds. All expenditure charged to a credit card is subject to examination and approval in line with Delegations of Authority Policy to ensure appropriateness and compliance with this policy.
 - b. Credit cards are only to be used for official business purposes.



- c. Credit cards are only to be used by and/or for the person whose name appears on the card.
 - d. Any bonuses, rewards or incentives accrued through credit card purchases are the property of the school.
 - e. The cardholder is personally responsible and accountable for the safe keeping of the card. Cards are to be kept secure and protected against improper use.
 - f. In the event that a card is lost or stolen, the cardholder must report the loss immediately to the card provider. The Business Manager is also to be advised at the earliest opportunity.
 - g. Cash withdrawals from the credit card facility are not permitted.
 - h. Deposits are not to be made to the credit card account by the cardholder. Any personal expenses incurred are to be highlighted as part of the acquittal process and recovered.
 - i. In the event of the termination of employment, cardholders are required to return the credit card at the time of termination and ensure the credit card account is properly acquitted. Any unauthorised transactions will be recovered.
10. Reimbursement of expenditure incurred by the employee (expense claim)
- a. Where Staff members incur out of pocket expenses an expense claim form should be completed to request reimbursement.
 - b. Reimbursement will be provided where:
 - i. The purchase is compliant with the requirements in this policy.
 - ii. A valid tax invoice is provided.
 - iii. Approval has been granted in line with Delegations of Authority Policy prior to the expenditure being incurred.
11. Payments
- a. Supplier payments are to be made within the agreed terms.

Bases of Discretion

- 1. If for any reason it is not possible to follow the policy, then this must be recorded/noted by the Finance Committee.

POLICY ADOPTED 12/6/2018