

Schools purchasing card

DEECD guidelines and
procedures

*Every
child,
every
opportunity*



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Contents

1. Introduction	4
2. School Council	5
Summary of Specific Responsibilities of School Council.....	7
3. Authorisation Officer	8
Summary of Specific Responsibilities of Authorisation Officer	8
4. Cardholder	9
Summary of Specific Responsibilities of Cardholder.....	10
5. Audit Requirements	10
6. Administrative Procedures	11
Introduction	11
Highlights	11
Routine Tasks	12
Summary of Administration of School Purchasing Card.....	14
7. Glossary of Terms	17
8. Forms and Templates	19

1. Introduction

Significant technological advances in recent years have resulted in considerable and far-reaching changes in the field of electronic commerce.

The Department of Education and Early Childhood Development (DEECD) has been actively involved in monitoring and evaluating these developments as part of enhanced financial management in schools. BillPay, BPAY and internet banking are examples of the way schools have adopted technology.

A recent review of purchasing cards in schools identified better cash flow management, reduced level of documentation, streamlined purchasing and enhanced purchasing flexibility as some of the benefits with use of the cards. An obvious area of advantage is that of external or remote access to funds e.g. camps.

DEECD has worked with other government agencies and financial institutions, and obtained feedback from a variety of school-based sources, to:

- approve the implementation of a **CBA (MasterCard)**¹ as an addition to the current DEECD endorsed purchasing practices in place in schools and
- provide the following procedures and 'best practice' approach to assist school councils, to benefit from the purchasing card, while maintaining required internal controls and current purchasing guidelines.

The school's decision to apply for a purchasing card is not intended to replace the existing purchasing practices. A purchasing card is offered as an enhancement to current methods, to assist with flexibility, time saving and convenience. School councils are encouraged to review current school purchasing processes in order to determine the most appropriate use of the purchasing card.

When considering the introduction of a purchasing card, it is advisable that the current purchasing system used in the school is documented for the school community.

This booklet provides advice to:

- the three groups in schools who are responsible for the purchasing card, i.e:
 - the school council,
 - the authorisation officer and
 - the cardholder
- the school's administrative officer/s with responsibility for financial data entry and related purchasing, reporting and remittance procedures.

¹ DEECD does not endorse the usage of any Purchasing Card alternatives, including Mastercard cards from other financial institutions

2. School Council

The school council is responsible for the financial management of the school. School council ultimately confirms and acknowledges transaction revenue and expenditure by prior approval or ratification. The introduction of a purchasing card impacts on the school council, as it represents another means of acquiring goods and services for the school.

It is recommended that a school council formally adopts procedures in order to ensure card implementation and usage is maintained under 'best practice' conditions to ensure financial accountability and optimum internal control.

School council should confirm current purchasing related internal controls prior to the incorporation of proposed school purchasing card procedures. The following checklist is provided to assist in this process.

Internal Controls - Purchase of Goods/Services	✓
• A school purchase order document is used to initiate or ratify expenditure.	
• Quotes and tenders are obtained as required In accordance with the Victorian Government Purchasing Guidelines.	
• Pre-numbered purchase order forms are kept in a secure location and recorded in the school's Accountable Documents Register.	
• All orders are approved: purchase orders signed by the school principal or authorised nominee	
• Duplicate purchase orders are retained by the school.	
• The person receiving the goods is different from the person authorising the order.	
• Goods are checked against delivery documents	
• Delivery docket checked against supplier's invoice and purchase order	
• Duplicate purchase order and invoice is endorsed with "goods received" and invoice is endorsed with "paid".	
• Person checking invoice for correctness signs to accept responsibility.	

School Council

In addition to the school's current purchasing controls, the school council must ensure that there are additional controls in place specifically for the introduction and use of the school's purchasing card.

Additional controls for school purchasing card	✓
<ul style="list-style-type: none"> The school council and principal determine which personnel and activities will be eligible to use the purchasing card. 	
<ul style="list-style-type: none"> The school council and principal determine the expenditure limit for each cardholder and provide financial delegation to this upper limit. 	
<ul style="list-style-type: none"> School council, after advice from the principal, appoint an "Authorisation Officer". 	
<ul style="list-style-type: none"> An "Undertaking by the Card holder" is completed by each user after modifications by the principal. 	
<ul style="list-style-type: none"> Principal ensures that; <ol style="list-style-type: none"> all approved purchasing card holders receive a briefing on the use under specific guidelines the cardholders' names, card details, and other information are minuted at school council, and any subsequent changes 	
<ul style="list-style-type: none"> Determine and document arrangements for safe and secure custody of the purchasing card. 	
<ul style="list-style-type: none"> Arrange for the monthly purchasing card statement/s to be attached to the relevant reports (CASES21F) and tabled at school council meetings. 	
<ul style="list-style-type: none"> Ensure that all CBA MasterCard purchasing card procedures and controls are met. 	

The financial delegation traditionally held by the principal to incur and pay for school related expenditure is extended to the **cardholder**. The financial delegation hierarchy should begin with the principal as authorisation officer, followed by appropriate delegation to each **cardholder**.

This ensures that:

- Financial accountability and responsibility for school transactions remains with the principal.
- Reporting requirements will enable the principal, as authorisation officer, to oversee all **cardholder** spending.

Where the principal is the **cardholder**, the school council president (or his/her nominee) is the authorisation officer.

School Council

DEECD and the school council exercise conditions to protect individuals and school resources, and ensure that effective internal controls are in place:

- The maximum monthly limit of \$15,000 placed on each purchasing card is mandated under Ministerial Guidelines and Directions 1-6 of 2008 [2.4(a)(i)]
- School council will ensure that each identified cardholder who agrees to be issued with a purchasing card, completes "Undertaking by Cardholder"² which forms part of Ministerial Guidelines and Directions 1-6 of 2008.
- A merchant category limit can be determined for each cardholder, varying from limits related to actual supplier/s to expenditure areas.
- An Annual Letter of Assurance regarding appropriate usage of the school purchasing card will be required under provisions of a "Finance Code of Practice" (Standing Directions of the Minister for Finance under the Financial Management Act 1994)

Summary of Specific Responsibilities of School Council

- Consider the introduction of a school purchasing card in conjunction with the school's current purchasing procedures and the potential benefits.
- Adopt and formally minute school procedures for the introduction and use of a school purchasing card/s in accordance with *Ministerial Guidelines and Directions 1-6 of 2008*.
- Appoint relevant personnel to ensure the efficient and effective administration of the school purchasing card.
- Ensure adequate internal controls, security measures, cardholder register, relevant locally-determined category limits and school council reporting procedures to implement and monitor the operation of the school purchasing card.
- Complete and return the Annual Letter of Assurance document regarding appropriate school purchasing card usage, as initiated by the Department of Education and Early Childhood Development.

² Found in the "Forms and Templates" section of these guidelines.

3. Authorisation Officer

The authorisation officer is required to assist with and monitor the cardholder/s access to the card, as well as to approve purchasing card expenditure within school determined guidelines. Typically, the authorisation officer would take an active role in the briefing of approved cardholders prior to card issue, and deal with any queries or administrative matters.

The school purchase order must be used to place orders, regardless of the payment method. Adherence to current purchasing guidelines also remains in place. Where the expenditure is likely to be incurred by a cardholder on an excursion, camp or away from the school, pre-approval for expenditure to a pre-arranged upper limit should be in place prior to the event taking place

Cardholders may maintain a "Cardholder's Activity Report" to assist in reconciling the items listed on the monthly card statement along with supporting documentation. The reconciliation should be completed in sufficient time for pre-arranged monthly payment of the card balance.

The cardholder is required to sign the CBA statement of transactions for audit requirements. To maintain effective cash management for the school the authorisation officer will:

- exercise supervisory control over the cardholder's transactions
- ensure compliance with Ministerial Guidelines and Directions 1-6 of 2008,
- adhere to relevant internal control procedures, and
- ensure all purchases of goods and services are substantiated and consistent with program budget expenditure.

Summary of Specific Responsibilities of Authorisation Officer

- Provide a briefing to approved cardholders before use of the school purchasing card.
- Revise the "Undertaking by Cardholder" document for the cardholder/s endorsement and signature for any subsequent changes to purchasing card procedures to each cardholder.
- Approve purchasing card expenditure in accordance with DEECD guidelines and school policies.
- Administer and monitor the operation of a purchasing card on a day-to-day basis, ensuring compliance with ministerial guidelines and school council policy.
- Upon monthly submission of card statement and verified documentation by each cardholder, confirm the accuracy of the transactions, confirming expenditure against original school purchase order. Maintain appropriate security for all documentation.
- Ensure that timely receipt and checking procedures complement the 'lead time' necessary for processing and payment of purchasing card statement.
- Investigate any report of loss, misuse or unauthorised transactions immediately.

4. Cardholder

A cardholder is able to purchase goods and services by electronic purchasing. Cardholders must be willing to accept increased responsibility and custodianship, by ensuring the card is used for legitimate school expenditure within program budget limits.

Purchasing cardholders are identified by school council in conjunction with the principal. Each potential cardholder **must be a DEECD employee**. Each cardholder must complete an "Undertaking by Cardholder" application. Careful reading and acceptance of the card's stated terms and conditions prior to signing and submitting the application to the principal is critically important. The card is issued on the condition it will be used within the guidelines. Misuse of the card may result in proceedings being instituted against the cardholder under state legislation.

The use of the purchasing card does not affect the cardholder's personal credit standing, as the card is issued on behalf of the school council and all transactions incurred are strictly for school-related expenditure.

Authority to make any purchase is by a school order, which is approved by the authorisation officer/delegate. An added internal control recommendation for telephone orders using the purchasing card, is to note on the order at the time, the date and name of person at the supplier end.

Cardholders are reminded that the card must never be used for payment of personal expenses of any nature. Further, cardholders must not allow any unauthorised person 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.

The monthly purchasing card statement is forwarded by the school to each cardholder for signature, to verify individually raised transactions against the relevant documentation.

The cardholder returns the signed statement and supporting documentation to the authorising officer. It is important this task is completed in a timely manner.

Any disputed transactions must be reported to the authorisation officer immediately, and a full explanation of the circumstances to the best of the cardholder's knowledge must be provided including documentation.

When goods ordered using the purchasing card are delivered to the school, the cardholder should be notified and the goods checked by him/her for accuracy against the purchase order, delivery note, etc.

Summary of Specific Responsibilities of Cardholder

- Ensure compliance with the guidelines including: Understanding of, and agreement to the terms and conditions
- not exceeding prearranged limits when order/s submitted for approval
- adherence to Ministerial Guidelines and Directions, and to the Purchasing Guidelines.
- use of the school purchasing card for school orders only
- completion of supporting documentation for the school
- reporting theft or loss of school purchasing card immediately to principal and bank
- reporting any unauthorised transactions immediately to authorisation officer/principal
- provision of security of the school purchasing card while in cardholder's possession
- returning the card to the principal upon request

5. Audit Requirements

The introduction of the school's purchasing card has some very important audit implications. Please ensure that the following is adhered to:

- The Undertaking by the Cardholder is completed fully. This includes;
 - name of cardholder
 - position
 - school council
 - principal
 - all of the fields within the body of the undertaking, which includes maximum limit, monthly limit, and transaction restrictions
 - dated
 - signature of cardholder, and
 - signature of principal.
- The CBA statement must be signed by the cardholder and authorisation officer

These two documents must be filed securely for audit purposes.

6. Administrative Procedures

This section summarises the range of duties and tasks that support the efficient operation of the school's purchasing card. It provides information for school support staff with responsibility for CASES21 Finance data entry, general purchasing duties, reporting, remittance etc. Please refer to the Ministerial Guidelines and Directions 1-6 of 2008 (attached as part of the purchasing card guidelines) for the proper administration of the card.

Introduction

The school purchasing card can be used for acquiring goods and services on the school's behalf.

Some of the benefits are:

- cost and time efficient method to purchase, particularly for low value, high-volume items
- wide merchant acceptance of the CBA Mastercard
- streamlined business transactions with suppliers
- enhanced cash management potential
- potential reduction of petty cash claims by designated staff
- use during outside of school activities, particularly interstate and overseas camps.

Please note: A purchasing card is not intended to replace the existing purchasing practices. It is offered as an enhancement to current methods of purchasing.

A comprehensive briefing session will be provided to administrative staff as part of DEECD's purchasing card implementation strategy.

The following guidelines are provided as an overview.

Highlights

No Card Fees

Each school purchasing card held will not attract card fees as the card is exempt from government charges. Optional Smart Data On Line (SDOL) enhanced reporting software is available via the internet to all schools free of charge.

School Purchasing Card Statement

Provided monthly in hard copy and online, and the settlement period is 10 days from the end of the billing cycle, i.e. the school must finalise data and ensure sufficient funds are available in the official account, for the direct debit "sweep" of the closing credit balance by CBA.

Settlement Arrangements

Details of the school's official account, for monthly debit of transactions and charges, will need to be provided. This becomes the authorisation for the direct debit ('sweep' from official account to purchasing card).

CASES21 Accounts Payable

Administration staff should be available to assist with the required day-to-day financial recording and reporting onto CASES21 Finance. Responsibility for the individual transactions, verification, reconciliation, etc lies with specific personnel who must work within the pre-arranged settlement period to finalise their monthly statement/s.

Data Acquisition

All schools will receive a monthly statement per card. CBA has an enhanced reporting facility, Smart Data On Line (SDOL). This is an optional reporting tool available to all schools free of charge.

School Council/Cardholder Liability

The school purchasing card carries a liability for school council – not an individual liability for the cardholder. Therefore the school purchasing card does not impact on a cardholder's personal credit rating.

If the purchasing card is found to have been used by an unauthorised person, the school council is not liable for those costs, provided CBA is immediately notified of its loss or theft

Routine Tasks

To support the application, the cardholder must complete a CBA Business Card, New Cardholder Details form.

Prior to card collection, new cardholders must receive appropriate training provided by the authorisation officer/principal.

After successful application for the school purchasing card/s, CBA will mail card and supporting documentation to the school. Upon receipt, the cardholder should immediately sign the back of the card.

Financial Delegation

When a cardholder uses a purchasing card to acquire goods and services related to the school's activities, the transaction signifies the cardholder's authority to incur a liability on behalf of the school. Therefore, all cardholders must have financial delegation equal to the terms and conditions outlined in each cardholder's "Undertaking by the Cardholder" document.

Delegations of Authority

All cardholders will require appropriate purchasing authority to activate their card. Reconciled monthly transactions to card statement and CASES21 reports will require the authorisation officer's verification prior to the direct debit on the pre-arranged day of each month.

Goods and Services Tax

The GST, arrangements which apply to all goods and services acquired by the school, also apply for purchasing card transactions.

To ensure applicable GST input tax credits can be claimed supporting documentation for all credit card transactions greater than \$50 (exclusive of GST) must have a tax invoice from the supplier setting out the following details:

- supplier's name and Australian Business Number on a tax Invoice
- name and address of recipient

- date of issue
- brief description of supplied items
- the total amount payable and a statement including the GST amount

Where the amount is \$50 (exclusive of GST) or less, a tax invoice does not have to be obtained. However, all of the above should still be obtained as a receipt from the supplier to support the transaction.

Discrepancies with Goods and Services

Should there be any discrepancies after the initial transaction has taken place, the cardholder must contact the merchant and obtain a credit when:

- goods are returned
- overcharging occurs
- non-supply, or
- under-supply of ordered goods has occurred.
-

Any credit transactions must be supported by:

- copy of the original purchase order, and
- credit note/adjustment note from the merchant.

Fringe Benefits Tax

Consistent with current procedures, if the school purchasing card is used for transactions subject to FBT, cardholders will be required to provide information to calculate the school's FBT liability.

Personal Identification Number (PIN)

Cardholders will need to know their Personal Identification Number (PIN) when using their card overseas. Some countries require cardholders to enter a PIN instead of signing for a purchase. If a cardholder does not know their PIN, please contact CBA on 13 22 21

Card Usage Restrictions

Cardholders are required to adhere to the conditions of use for the purchasing card. General conditions include the following:

- card can be used only for school purchases
- cash advances withdrawals cannot be made with the card
- purchases of a value that exceed the transaction/monthly limit cannot be made
- all purchases must be within DEECD Purchasing Guidelines

Lost/Stolen Cards

Immediately upon identifying a lost or stolen school purchasing card, the cardholder is to advise CBA to immediately cancel the school purchasing card. Contact CBA on 13 22 21 (24 hours, 7 days). The cardholder is also required to notify the principal that the card has been lost or stolen. CBA will promptly issue a replacement card. The new number of the replacement must be advised to the school council and administrative officer for updating records.

Disputed Transactions

The cardholder is responsible for the validation and reconciliation of transactions appearing on his/her monthly statement. If a transaction disputed, and it cannot be resolved by the cardholder with the merchant, the cardholder must advise the authorisation officer, in writing, of the dispute details. A copy of the statement upon which the disputed transaction/s appears should also be provided. The cardholder must complete a CBA "Customer Investigation Request for Disputed Paper Based Credit Card Transactions". The dispute notification must be signed by the cardholder.

The authorisation officer is to advise CBA of the disputed transaction/s details by completing the CBA Purchasing Card Disputed Transaction form. Fax the form to 1300 135 663. Notification must be made within 30 days of receiving the monthly cardholder statement.

While disputed transactions are being investigated, the monthly account “sweep” will continue to include all relevant card transactions. Upon resolution of a disputed transaction, if a credit is to be given, this will appear on the monthly card statement requiring an adjustment to CASES21 Finance.

Cardholder Register

Details of all cardholders are to be recorded in the school’s cardholder register maintained by the administrative officer/s and minuted at school council meetings. Details should include:

- CBA cardholder application/signed agreement
- name, position and location of cardholder
- completed and signed “Undertaking by Cardholder” document
- amendments to cardholder details
- closure of cardholder account

Cardholder Termination

If a cardholder ceases to operate a school purchasing card the following actions must be initiated:

- Cardholder is responsible for cancelling any automatic debit payments e.g. subscriptions.
- The authorisation officer destroys the card and advises the school council and administration officer/s to close the cardholder account.
- CBA is advised, in writing, to close the cardholder account. The correspondence should include confirmation that the school purchasing card has been destroyed, and be endorsed by the authorisation officer.

IB Government Client Service Team

Level 6/10 Dawn Frazer Avenue

Sydney Olympic Park NSW 2127

Phone: 1800 020 306

Fax: 1300 135 663

Summary of Administration of School Purchasing Card

New Card Application

Once the school council is assured that appropriate controls are in place, new card applicants must make an application to CBA. They must:

- complete a CBA Business Card New Cardholder Application form³
- provide Acceptable Identification Standard

The school purchasing card information provided to CBA includes:

- school and cardholder’s details
- school postal address
- official bank account details for the direct debit “sweep” of monthly statement balance

The school purchasing card information provided by CBA includes:

- financial year details
- reporting/billing cycle details
- card collection arrangements

³ This form can be located on the Financial Management website at <http://www.education.vic.gov.au/management/financial/policy.htm>

Changes to Card Parameters

All changes to cards are made using the CBA Schools Purchasing Card Change Request form and faxed to 1300 135 663 at CBA IB Government Client Service Team, signed by an authorised signatory.

Changes include:

- limit increases/decreases (if temporary then an end date is required)
- card closures
- replacement for damaged cards
- name changes (documentation must be provided e.g. marriage certificate).

All requests must state the cardholder's name and card number

Lost or Stolen Cards

Must be reported immediately to CBA on 24 hour phone line (13 22 21) and the following information provided:

- date card lost/stolen
- suburb/town where card lost/stolen
- indicate if card signed or not signed
- indicate if a PIN supplied with the card
- to verify identity, the cardholder will be asked specific questions to confirm details originally provided in the Business Card New Cardholder Application e.g. drivers licence number, credit limit etc.

The lost or stolen card must be reported to the school principal.

Damaged Cards

- Contact CBA on 13 22 21
- Replacement card will be issued within agreed service level standards and despatched accordingly

Disputed Transactions

- Complete CBA Purchasing Card Disputed Transaction⁴ form
- Fax to 1300 135 663

⁴ This form can be found in the “Forms and Templates” section of the guide.

7. Glossary of Terms

Accounting Program	Software approved by DEECD to record transactions resulting from school purchasing card usage, and from which relevant reports are generated.
Authorisation Officer	A person other than a cardholder who is nominated by the school council to authorise and approve expenditure using the school purchasing card the authorisation officer is usually the principal.
Authorised Signatories	Those officers authorised to approve additions and amendments to the school purchasing card (and registered with the financial institution issuing the card/s).
Cardholder	A school-based employee who has been issued with, and authorised to use, a school purchasing card
Card(holder) Parameters	Limits applied to individual purchasing cards regarding transaction value, monthly credit limit and merchant category links/blocks.
Cardholders Activity Report	An optional register retained by the cardholder for manually entering all card transactions in any particular billing period, and which can be used in the card statement reconciliation process.
CBA	Commonwealth Bank of Australia
Constituting Orders	The legislative framework under which all school councils are governed
Certificate of Identity	The formal confirmation of the identity of a purchasing card applicant, signed by a verifying officer of the purchasing card.
Conditions of Use	The conditions applied by the school and CBA to use the purchasing card. Includes allowed/disallowed transactions and cardholder responsibilities.
Credit Limit (Monthly)	The maximum value of all transactions debited to a particular purchasing card within the month. Cardholders are not allowed to exceed this credit limit at any point during the month.
DEECD	Department of Education and Early Childhood Development
DTF	Department of Treasury and Finance
Financial Delegation	Official approval to incur transaction expenditure to a preset upper limit.
Financial Institution	The body that the State of Victoria has entered into an agreement for the provision of purchasing card facilities to the school councils of all state schools
Letter of Assurance	Annual Letter of Assurance document regarding school purchasing card usage is in accordance with the General Government Purchasing Guidelines, issued by the Department of Education and Early Childhood Development each financial year.
Merchant	Any vendor/supplier who accepts the purchasing card as payment for purchases made.
Merchant Category Code	Codes assigned by the International Standards Association (ISO) to identify industry types.

Glossary of Terms (continued)

Merchant Category Group	Groupings of merchants and the related expenditure types, which can be linked to, or blocked from, an individual purchasing card.
PIN	Personal Identification Number
Point of Contact	A Point of Contact has no authority to issue cards or change cardholders limits, but is able to contact the bank and request information about the purchasing card facility.
Purchasing Card	The CBA Mastercard issued to approved cardholder/s for the purpose of procuring official goods or services on behalf of the school.
Reporting/Billing Cycle	The monthly cycle for the reporting/billing arrangements of the purchasing card.
Secretary	Secretary of Department of Education and Early Childhood Development
Settlement	The process of paying the card provider the balance owed as a result of transactions in a given reporting/billing cycle.
Smart Data On Line (SDOL)	Enhanced reporting software available at no cost for schools.
Statement Date	Date on which the cardholder statement is produced
Sweep Account	Term used to describe a process whereby the school's official account is debited by the outstanding purchasing card statement balance at the end of each monthly billing cycle via an automatic "sweep" initiated by CBA.
Transaction Limit	The maximum value of a single transaction that may be debited to a particular purchasing card.
Undertaking	Formal document completed and signed by cardholder and principal prior to card issue, which outlines the conditions, terms and obligations that the cardholder agrees to in relation to his/her usage of the purchasing card
Verifying Officer	The verifying officer can verify the identity of a cardholder to avoid the need for individual cardholders to provide identity at the local bank branches.
Victorian General Government Purchasing Card Guidelines	Document outlining the rules and government purchasing procedures to be followed in relation to the card guidelines (VGGPCG) use and administration of the VGGPC.

8. Forms and Templates

The documents listed have been included to assist schools with the legal and administrative obligations related to the school purchasing card:

These documents can be located on the Financial Management website

<http://www.education.vic.gov.au/management/financial/policy.htm>

DOCUMENT	REQUIRED BY
Establishing a Business Card Program	School Council Authorisation Officer Business Manager
CBA Administrators Guide	School Council Authorisation Officer Business Manager
DEECD Guidelines and Procedures	School Council Authorisation Officer Business Manager Cardholder
Ministerial Guidelines and Directions	School Council Authorisation Officer Business Manager
CASES21 Procedures (refer to C21 Process Guide section 3 Creditors)	Business Manager
Business Card Account Holder	School Council
Notice of Participation – Schedule 4b	School Council
Purchasing Card Authorised Signatories and Verifying officer(s)	School Council

Forms and Templates (continued)

Business Card Direct Deposit Request	School Council
Acceptable Identification Standard	Verifying Officer
Business Card New Cardholder Details	Cardholder
Undertaking by the Cardholder	Cardholder
Cardholder Activity Report	Cardholder
School Purchasing Card Change Request	Authorisation Officer
Customer Investigation Request for disputed paper based Credit Card Transactions	Cardholder Authorisation Officer