

**DANDENONG HIGH SCHOOL**

**PURCHASING POLICY**

**Preamble**

Dandenong High School will undertake effective and responsible management of goods which are purchased to assist with the student learning outcomes and educational opportunities.

*This policy is to be implemented in conjunction with the DET Procurement Policy*

**Orders**

* All purchases should be made in line with the purchasing procedure guidelines
* The OH&S pre-purchase checklist should be used when ordering goods and equipment
* On receipt of orders, The “Purchased Goods Checklist” should be used to ensure they comply with OH&S and relevant Australian Standards
* Domain Leaders are to ensure all non-perishable/expandable items are placed on the Assets Register
* A school order must be raised for all purchases and services that are made in the name of the school and require payment to be made by the school. The order must be raised prior to the purchase
* Where possible, suppliers with whom the school has an account, should be used
* Purchase order requisitions must be entered into the School Compass Finance Management System
* Domain Leaders will need to approve orders
* If a purchase is a perceived or a real conflict of interest, mitigating measures will be taken to implement DET policy to ensure integrity in the spending of public money. If a relation or relationship exists an order cannot be generated or approved by a family member, spouse or individual where a conflict of interest exists
* After requisitions have been approved by the Business Manager, the order will be returned to the originator for posting or faxing
* Requisitions cannot be processed if the company name, address and ABN are not supplied
* If goods and services are paid with a personal credit card or cash and a reimbursement is sought, permission must be given by the Finance Department and Domain Leader prior to the purchase. Please note that an order will still need to be raised and a “staff request for a reimbursement” form completed
* If hiring a bus the date of the hire must be entered
* Internet transactions via Credit Card and GST Compliance (inc. eBay)
	+ Prior to purchasing, the school must be clear who it is dealing with. It must obtain an ABN from the supplier, which will generally be the supplier who is registered with eBay to sell the item. eBay is a selling agent, and is generally not the supplier. The school should determine if GST will be charged and if a tax invoice will be issued. **This should all occur prior to the credit card details being entered online.**
	+ Once a purchase is made, even if over the internet (i.e. eBay), it is important that a tax invoice is obtained . This tax invoice helps to vet the purchase and is important from a GST perspective. The tax invoice should be matched with the purchase order and in the required format for a tax invoice
	+ Once a tax invoice is obtained, the Business Manager is able to determine if GST applied and if GST can be claimed back. If a tax invoice is not provided, then GST cannot be claimed back and the purchased should be coded G14 in CASES21. It is important that documentation is held to support the purchase.
* Permission must be given by an Associate Principal prior to the purchase of any goods or services that may be paid with a personal credit card or cash and a reimbursement is sought

**Receipt of Goods**

* On receipt of the goods, they must be checked against the invoice for accuracy and stamped approved for payment
* Signed invoices are to be handed to the Finance Office promptly for payment

Associated References:

<https://www.education.vic.gov.au/school/principals/spag/finance/Pages/purchasing.aspx>

**Evaluation: Department policy.**

**School Council Endorsement Date: 21st May 2019**