

Credit Card Use Policy

Relevant Legislation	Public Finance Act 1989 Crown Entities Act 2004 Education and Training Act 2020 Education (School Boards) Regulations 2020 Serious Fraud Office Act 1990
Relevant Government Policy	National Administration Guideline 4
Industrial Relations	Area School Collective Employment Agreement
Responsibility for Policy	Board, Manukura and Risk & Finance (RAF) Committee
Application	This policy applies to all kaimahi with delegated authority to incur expenditure on behalf of Haeata Community Campus.
Current version	March 2022
Next Review Date	November 2022

1. Policy Statement

The board agrees that it has a responsibility to ensure that credit card expenditure incurred by the kura must clearly be linked to the business of the school. The board has agreed on the fundamental principles of this policy, and has delegated responsibility for the implementation and monitoring of this policy to the Manukura. In the formulation and approval of this policy, the board has had due regard to the accepted standards of sound financial management and applied these to the Kura. The board wishes to record that it sought the advice of a chartered accountant and consulted with the Kura's auditor before approving this policy.

2. Purpose

The Use of Credit Policy provides guidance and establishes procedures for all kaimahi issued with a kura credit card who will during the course of their mahi incur approved expenditure on behalf of Haeata Community Campus. This Policy must be read in conjunction with other Board policies, and the exercising of all authority and responsibilities conferred under this Policy must be in accordance with the Public Finance Act 1989 and the Schedule of Delegations, and may not exceed an individual's established level of delegated authority.

3. Parties

The Board requires the Manukura as the chief executive and the Board's most senior advisor, to implement and manage this Policy. The Manukura may, from time to time,

further delegate some of their responsibilities, and all such delegations must be approved by the Board and attached as appendices to this Policy.

4. Process for the Issue of Credit Cards

Credit cards should only be issued to kaimahi after being authorised by the board. A register of current cardholders must be maintained. The limits set for credit card use should not exceed the overall financial delegation of the cardholder, as set out in the Schedule of Delegations. Any variations require board approval. Prior to the card being issued, the recipient must be given a copy of this policy and be required to sign it off to signify that they have read and understood it. No kaimahi should be issued a credit card if they have ever been adjudged bankrupt.

5. Credit Card Usage

The credit card is not to be used for any personal expenditure. In the event that a credit card is used for personal expenditure immediate repayment of that expenditure is required. The credit card will only be used for:

- payment of actual and reasonable travel, accommodation and meal expenses incurred on school business, or
- purchase of goods or services within delegated authority

The cardholder must ensure all transactions are evidenced by supporting documentation for each transaction. If the transaction is greater than \$50 including GST a detailed tax invoice is required. If the transaction is less than \$50 including GST then a tax invoice or receipt is sufficient. All transactions should have adequate description of the business purpose and reason for the expenditure. The credit card statement should be certified by the cardholder as evidence of the validity of expenditure. Authorisation for the expenditure by the Manukura Tuarua/Associate Principal, Kaihautū Whakaako/Deputy Principal, and Assistant Principal. The Manukura's expenditure should be authorised by the Board's Presiding Member. Cardholders are not allowed to approve their own expenditure. All purchases should be reconciled and accounted for within five working days of receiving a credit card statement.

6. Cash Advances

Cash advances are not permitted except in an emergency or when a card holder is travelling internationally and there is a need. Cash advances are limited to \$100.00. Where cash advances are taken, the cardholder must provide a full reconciliation, with receipts, of how the cash was used. Any unspent monies must be returned to the school.

7. Discretionary Benefits

Any benefits of the credit card, such as a membership awards programme are only to be used for the benefit of the school. They should not be redeemed for personal use.

8. Cardholder Responsibilities

The cardholder is responsible for ensuring the credit card and pin are kept secure and not given to or accessed by any other person under any circumstances. The credit card shall only be used for authorised purchases as per the delegations. Card Holders shall retain all supporting documentation of purchases and make these available to the Manukura if required. A full reconciliation of transactions shall be provided within five working days of receiving a credit card statement. The card holder must scrutinise all transactions and identify any unusual or disputed spending, making this known to the

kura's finance team for follow up with the credit card company as required. All purchasing shall remain within the credit limit applicable to the card. If the credit card is lost or stolen the card holder will immediately notify the credit card company and the kura finance team. Card Holders shall seek prior approval from the Manukura if the necessity to use the credit card on the internet arises. Only reputable companies trading on the internet shall be used. Card Holders shall return their credit card immediately upon ceasing employment or at any time on request of the Manukura.

9. Approval

When the Board approved this Policy, it agreed that no variations of this Policy or amendments to it can be made except with the unanimous approval of the Board. As part of its approval, the Board requires the Manukura to circulate this Policy to all kaimahi and for a copy to be included in the Kura policy manual. The Kura policy manual shall also be made available to ākongā and whānau at their request. The Board requires that the Manukura arrange for all new staff to be made familiar with this Policy and other policies approved by the Board.

10. Policy Review

The Haeata Community Campus Board is committed to sound financial management practices and the prudent management of all assets. This policy will be reviewed as part of the approved cycle of review.

Next Scheduled Review - **November 2022**