



Rationale

The Diocese of Ballarat Catholic Education Limited (DOBCEL) believes that control of expenditure is essential to ensure that:

- a) only authorised staff members order goods and services on behalf of DOBCEL
- b) expenditure is in accordance with the approved DOBCEL School recurrent and capital budget
- c) the DOBCEL School correctly calculates, records and remits Goods and Services Tax (GST) and Fringe Benefits Tax (FBT)
- d) the DOBCEL School has reviewed whether any actual, potential or perceived conflicts of interest exist.

Policy Statement

This Policy outlines guidelines and processes to ensure effective, transparent and timely purchasing and payment of goods and services.

Definitions

For the purposes of this policy **procurement** is the process of sourcing and acquiring the goods and services DOBCEL needs to fulfil its business model. **Purchasing** is the process of how goods and services are ordered.

Principles

DOBCEL is committed to ensuring that all procurement matters are dealt in line with this Policy and Procedures to enable the Company to effectively and appropriately manage its finances. Procurement decisions must be made with probity, accountability and transparency.

Transparency and **accountability** in stewardship of resources.

Transparency demands timely and accurate disclosure/reporting concerning the performance, decision making and financial health of DOBCEL to all stakeholders.

Accountability refers to the obligation of DOBCEL to accept responsibility for its activities and to disclose the results. It also includes responsibility for money or other entrusted property.

These two principles converge in the social responsibility to care for persons, resources and our planet as precious and vital to life. **Responsible stewardship** is integral to the mission of the Church and is a fundamental tenet of the Church's spirituality.

It entails a responsibility for service that aims to nurture a gift from another. Frequently understood in relation to care for our common home, the ideas fundamental to stewardship apply more broadly, involving the just and proper use of human and material resources through prudent management, wise investment and usage.¹

Related Policies and Procedures

- DOBCEL Procurement and Purchasing Procedures
- DOBCEL School Financial Oversight Policy and Procedures
- DOBCEL Fraud Prevention and Reporting Policy and Procedures
- DOBCEL Credit Card Use Policy and Procedures
- DOBCEL Anti-Slavery Policy and Procedures
- DOBCEL Instrument of Delegations



Overview

The aim of these procedures is to ensure an adequate system of internal control and to comply with the requirements of applicable regulatory bodies.

The receipt of insurance reimbursements, Parents and Friends donations and other donations are considered 'school money' and as such, are subject to the standard purchasing and payments procedures.

Delegations

The DOBCEL Board authorizes delegations through the DOBCEL Instrument of Delegations.

Changes in the school's Principal, Deputy Principal, Finance Officer (or other delegated members of the school leadership team) will require a new delegation authority to be issued, from the date of the change.

Temporary changes, e.g. for an acting role on a short term basis, which requires the execution of a delegation as part of duties, will also require a new delegation authority to be issued, detailing the period the delegation is required and approved for.

When a new delegation document is approved, both the old and new delegations should be retained for perusal by auditors and other authorised organisations.

Credit Cards and PayPal

Credit cards are not an alternative method of purchasing that circumvents the need for purchasing controls. Credit cards are a method of payment only. Where credit cards are used for payment *Quote and Tender Requirements* (below) and the *DOBCEL Credit Card Policy and Procedures* are to be adhered to. Please refer to respective sections for detailed procedures. Where payment is made on Credit Card a Purchase Order is not mandated.

PayPal is not an approved method of payment for schools, for the following reasons:

- (a) It creates a sole signatory environment which does not meet the dual authorisation requirements

- (b) PayPal accounts can be linked to other, non-school, bank accounts by a single user, without authorisation
- (c) The platform facilitates easy cash transfers to a bank account or a person without adequate internal and audit controls
- (d) Risk that PayPal credits may be utilised for non-school purposes

Ordering (Purchasing) Products

It is acceptable for the DOBCEL School to utilise an online or electronic purchase order system, provided that each purchase order number is sequential, and the completeness of purchase orders is not compromised. Electronic purchase order systems must also ensure that the appropriate approval delegations are upheld. Schools operating on the ICON platform must have a system generated purchase order.

Purchase orders (PO) (electronic or manual) should be used for all purchases of goods and services greater than \$500 excluding GST in total (not per individual item). Schools operating on the ICON platform must have a system generated PO for purchases greater than \$500 excluding GST. Invoices for purchases under \$500 excluding GST should be signed/electronically approved as “approved” by the Principal, in lieu of a purchase order. Purchase orders are to be raised prior to any purchase over \$500 excluding GST being made. Raising purchase orders after purchases are made should not occur, under any circumstances. As previously noted, it is acceptable for the school to utilise an electronic purchase order system, provided that the completeness of the purchase orders and approval process can be assured.

Purchase orders are required to contain appropriate Annual Financial Statement (AFS) account codes, a full description of the goods being ordered, the quoted price and GST, the name of the supplier and signatures/electronic approval of the purchase order initiator and approver. Persons with the delegated authority to approve purchase orders, and the amounts they are approved for, should be listed in the school’s delegations and authorisations list.

Completion of individual item details is not required on purchase orders when a supplier's detailed order form is filled out. In these instances, the purchase order should include the supplier details, the order value amount and be endorsed as per the attached supplier order form. A copy of the supplier's detailed order form should be attached to the duplicate purchase order for the school’s records.

The delegation to authorise a PO incurs a responsibility to ensure that all required details are completed, the purchase is within the school budget and that funds are available for the purchase.

Purchase orders are distributed as follows:

- (a) **Original purchase order:** provided to the supplier.
A confirmation order should be sent to the supplier for phone orders.
- (b) **Duplicate purchase order:** may be left in the order book or filed in an outstanding purchase orders file until the goods/services are received and checked. The duplicate purchase order form should be attached to the invoice and other documentation, such as quotes, for

presentation prior to payment. Where electronic purchase orders are used, print outs are not required.

- (c) **Triplicate purchase order form:** should not be removed from the school purchase order book (where Purchase Order books are still used). The triplicate of electronic purchase orders remains in soft copy, in the school's accounting software system.

An annual standing purchase order for utilities such as electricity, water, telephone service, natural gas, local council rates and CCI insurance is recommended. Standing orders should state estimated annual and cyclical invoices, e.g. monthly or quarterly totals.

It is a breach of the law to claim GST input tax credits for purchases other than those made for DOBCEL School purposes (with the exception of salary packaging for employees). Therefore, school purchase orders are not to be used for parish, out of school hours programs, after school care, Parents & Friends (P&F) that are not school controlled and personal purchases.

Quote and Tender Requirements

To ensure DOBCEL Schools are adhering to their budgets, quotes and tenders are required for school related expenses. The number of quotes or requirement for tender is dependent on the value of the purchase. Amounts detailed below are exclusive of GST.

- (a) **Purchases up to \$1,999 do not require written quotes.** Schools should however, compare prices from alternate suppliers to ensure they are obtaining value for money.
- (b) A minimum of **one written quote** must be obtained for purchases of between \$2,000 and \$4,999. The written quote must be maintained on file and attached as evidence to the eventual purchase order and invoice.
- (c) A minimum of **two written quotes** must be obtained for purchases between \$5,000 and \$14,999. The written quotes must be maintained on file and attached as evidence to the eventual purchase order and invoice.
- (d) A minimum of **three written quotes** must be obtained for capital purchases between \$15,000 and \$99,999, and non-capital purchases between \$15,000 and \$49,999. The written quotes must be maintained on file and attached as evidence to the eventual purchase order and invoice.
- (e) **Public tenders** must be called for capital purchases greater than \$100,000 and for non-capital purchases greater than \$50,000. The Executive Director is the only person authorised to accept tenders on behalf of the school.

There may be instances where the school is unable to obtain the necessary number quotes for supply of goods or services, e.g. where there is only one available supplier, where pricing agreements for a product means that the price is the same across all retailers, or perhaps the school wishes to continue the use of an architect or builder as they were involved with an earlier stage of a building. In these instances, the reasoning behind the decision to not obtain the required number of quotes or tenders should be documented on the purchase order and single quote obtained.

This documentation should be reviewed and signed by the Principal as evidence of their review and approval to proceed without the required number of quotes or tender.

Adherence to the requirement for quotes and tenders outlined above is required for all school related expense, except for:

- (a) Catholic Church Insurance (CCI) which is an approved supplier of DOBCEL through the relationship with the church
- (b) utilities such as electricity, water, telephone, service, natural gas and local council rates.

The quote and tender process, detailed above, is required prior to the establishment of a preferred supplier. Preferred supplier requirements are detailed below.

Preferred Supplier Agreement

A preferred supplier agreement is an agreement that has been executed with a supplier, following a quote or tender process, which offers the school best value for money in a particular category of goods or services, across a number of individual purchase transactions over a period of time. These agreements are not a commitment for expenditure. Schools must execute the initial quote or tender process to have a valid preferred supplier list. The number of quotes (or whether tenders should be considered) should be based on the total estimated annual spend for the supply in question, not an individual supply).

A list of suppliers signed by the school's Principal, without conducting the preferred supplier process detailed below, does not constitute a preferred supplier list.

Preferred supplier agreements may be initiated and established for frequently purchased goods and services required by the school. Once established, the preferred supplier must be used whenever goods and services which are covered by a preferred supplier agreement, are being procured. Preferred supplier agreements should be established for no more than three years and can only be authorised by DOBCEL.

It will be necessary for the school to undertake a quote and tender process to create the initial preferred supplier list, including:

- a) documentation of the quote and tender process (as outlined below)
- b) names of supplier participants
- c) criteria for choosing the preferred supplier
- d) date of reassessment (no more than three years).

Once the preferred supplier is established, further quotes or tenders are not required for the covered purchases, for the period of the agreement. These purchases still require a purchase order.

The preferred supplier **selection criteria** should contain the critical factors used in the evaluation of quotations and tenders and should be consistent with the proposed contract requirements. Agreements should aim to identify the supplier offering the best service, combined with value for money.

Factors that must be considered for inclusion in selection criteria include, but are not limited to:

- a) delivery times offered
- b) quality offered
- c) supplier's previous performance
- d) experience and personnel proposed
- e) capability including technical, management, human resource, organisational and financial capability and capacity
- f) sustainability performance
- g) value adding components, e.g. extended after sales service
- h) conformity with existing school assets
- i) supplier has ABN
- j) copies of relevant licenses, professional indemnity insurance documentation, testimonials, willingness to abide by OHS and Child Safety policies of the school etc.
- k) *Modern Slavery Act 2018*

The process and selection criteria are to be reviewed and authorised by the Assistant Director: Business Services (Chief Finance Officer).

Factors that may be considered for inclusion in a preferred supplier agreement include, but are not limited to:

- a) providing the school with a specified minimum discount for all goods or services purchased
- b) terms of trade, being a minimum of 30 days
- c) value for money provisions, such as the ability to return faulty goods, appropriate warranty terms and the provision of adequate service or repair backup
- d) all proposed preferred suppliers must be reviewed and approved in writing by the Assistant Director: Business Services (Chief Finance Officer). Once approved, the preferred supplier should be added to the school's preferred supplier register.

A **preferred supplier register** should include the following:

- a) name of supplier
- b) category of supplier
- c) date of reassessment (maximum of three years ahead)
- d) documentation to support the reason for the supplier appointment, including the original quotation or tender process.

The requirement to obtain quotations or undertake a tender will not apply to purchases under a preferred supplier agreement except where more than one preferred supplier agreement exists for a particular category of goods or services.

Other than Catholic Church Insurance (CCI) and Catholic Development Fund (CDF), DOBCEL do not maintain a list of preferred suppliers. Schools that wish to use preferred suppliers need to undertake the above process to create their own preferred supplier list.

Where DOBCEL provides a list of suppliers for a category, the school still needs to follow the purchasing guidelines to select a supplier from that list. A selection from the list does not circumvent the need to follow the quotation, tender or preferred supplier requirements.

Receipt of Goods and Services

When goods and services are received, care should be taken to ensure that the specifications, quality, and number of items delivered are in accordance with the purchase order. Where this is not the case, the supplier should be contacted to obtain replacement items, return items or to obtain a credit note.

The person checking the receipt of the goods against the purchase order should endorse the delivery docket or invoice or note any issues. Evidence of the review/acceptance of goods should be in writing.

Payment for Goods and Services

If the invoice is correct (including clerical checks) and the goods have been received or services rendered, the duplicate purchase order form (which has sufficient detail to validate the purchase as bona fide) should be removed from the purchase order book or 'outstanding orders file' and attached to the supplier's invoice. For electronic purchase orders, the printed duplicate should be used.

If the value of the invoice received from the supplier of goods or services is different to that of the original purchase order, a tolerance level of 10% or \$1,000 (whichever is the lesser) can be applied, if the variance is acceptable to the school.

The supplier's invoice and the duplicate copy of the purchase order, along with any other supporting documentation, including unsuccessful quotes, should be stapled together prior to processing for payment.

As part of processing for payment, the supplier's invoice should be approved to indicate that:

- a) goods have been received and date of receipt noted
- b) calculations have been checked
- c) AFS Account codes have been applied
- d) Cheque/EFT number and payment date have been recorded
- e) where applicable for asset purchases \$5,000 and over, new assets have been entered into the Asset Register
- f) authorised delegates have approved the cheque/EFT payment.

These endorsements should be evidenced in writing.

Use of a grid stamp on the invoice (as illustrated below) will assist in ensuring that the correct procedures are followed.

Sample Grid Stamp

PURCHASE ORDER NO:		
GOODS RECEIVED:	DATE:	
CALCULATIONS CHECKED:		
AMOUNT (\$):	AFS ACCOUNT:	
EFT/CHEQUE NO:	DATE:	
ENTERED ON ASSET REGISTER:		
EFT/CHEQUE SIGN/AUTHORISORS:	1.	2.

All supporting documentation should be marked by use of a 'PAID' stamp (or similar).

- a) the goods or services have been purchased in accordance with the quotation and tender requirements
- b) the school's budget has not been exceeded
- c) funds are available to make the payment
- d) goods have been received as ordered, in accordance with an appropriately authorised purchase order.

Blank cheques should not be signed, under any circumstances.

When preparing EFT/cheques for authorisation, the relevant general ledger/AFS Account codes should be recorded on the invoice. In addition, the invoice should be endorsed with the approved purchase order number and delegate(s) signature(s)/electronic approvals prior to processing payment (refer 6.7.4).

Files should be maintained for payments made, either by cheque, direct debit or EFT. Paid invoices should be filed in either alphabetical by supplier or, where applicable, by cheque number order and retained for perusal by auditors and other authorised organisations.

Staff reimbursements for all school related expenses are permissible provided these are pre-approved in accordance with the outlined purchasing processes. The Executive Director may delegate to the Principal the authority to approve payment of staff reimbursements. The delegation to approve payment of staff reimbursements is restricted to staff other than the Principal, whose own reimbursements for work related expenses must be approved by DOBCEL. Schools are not required to have purchase orders for staff reimbursements under \$500.

Petty Cash

A record of petty cash purchases should be maintained. Management of petty cash can be delegated to the Finance Officer.

A receipt and tax invoice (tax invoice, where applicable) is to be submitted for reimbursement. Requests for reimbursement should not exceed \$75 excluding GST per transaction. Purchases in excess of \$75 excluding GST should be processed via accounts payable (and purchase orders for amounts over \$500 excluding GST).

The petty cash account register should be signed by the person receiving the cash reimbursement and relevant details of the purchase recorded, including the general ledger code to be debited.

The sum total of the entries in the petty cash register and the cash remaining in the float should equal the original petty cash float advance.

Reimbursements from the petty cash float should be authorised by the Principal.

Following reimbursements, supporting invoices/receipts should be stored with the petty cash account register until the petty cash float requires topping up.

When the petty cash balance requires replenishing, the petty cash account register (to which receipts/invoices are attached) should be balanced to the petty cash float total. Once balanced this would need to be approved by the Principal and a cash cheque drawn for the total amount of petty cash claims. Once the payment is processed, the petty cash account register should be filed in the paid invoice file and a new petty cash register started.

When processing petty cash float top ups, petty cash transactions should be posted using the relevant general ledger AFS Account codes.

Gifts & Entertainment, Staff Amenities, Meal Entertainment and FBT

The purchase of staff gifts and entertainment is to be limited as excessive expenditure may have FBT, income tax exposure and/or be viewed as items in lieu of remuneration. For further information regarding rates and thresholds, refer to the ATO website - <https://www.ato.gov.au/Rates/FBT> . This section provides guidance on the following matters:

- Gifts and Entertainment
- Staff Amenities
- Meal Entertainment

Standard purchasing controls need to be followed for the types of expenditure mentioned above.

Gifts & Entertainment

Gifts and entertainment could include but is not limited to:

- a) tickets to the movies, theatre, concerts or cultural events
- b) tickets to sporting events
- c) Christmas hampers or baskets of goods / produce
- d) shopping centre, store or wellbeing vouchers
- e) homewares / household goods / technology

f) travel and accommodation

g) alcohol

Gifts and entertainment should be coded to AFS Account 2466

Gifts & entertainment and meal entertainment expenses are social expenditure. The method for calculating the year's social expenditure budget is \$100 per employee, per annum, exclusive of GST. Gifts & Entertainment and Meal Entertainment attract Fringe Benefits Tax (FBT). These expenses should be coded depending on whether these are Gifts or Meal Entertainment as defined by ATO (covered in more detail in following paragraphs).

Examples of gift & entertainment expenses incurred by the school (excluding where staff pay for their own) include:

- a) Christmas lunches and dinners
- b) staff social entertainment
- c) board lunches and dinners
- d) social morning teas or birthday celebrations

Staff Amenities

Staff Amenities are expenses incurred by the school for its staff members (employees) which are principally of a sustenance nature and are in accordance with the usual business of the school. Refer below for examples.

These expenses are not Gift & Entertainment or Meal Entertainment provided these expenses are of sustenance nature and no alcohol has been served. These expenses are not subject to the limit of \$ 100 per employee aggregated in total, exclusive of GST, per annum. Accordingly, these expenses do not attract Fringe Benefits Tax (FBT) and should be coded to AFS Account 2468. Examples include but are not limited to:

- a) catering for staff meetings where meetings are called outside of school hours or in designated break (such as a scheduled lunch break)
- b) catering for staff out of hours meals, e.g. for parent teacher meetings
- c) catering for board meetings
- d) tea, coffee and/or refreshments for the staff room
- e) other basic amenities provided by the school to its staff members which are not deemed as gift and entertainment (as defined in AFS 2466) or meal entertainment (as defined in AFS 2467)

Meal Entertainment

Meal entertainment is the provision of food or drink by the school (as the employer) to employees or others (such as parents, spouses, board members, suppliers, etc.) When determining if an expense is meal entertainment, consideration must be given to:

- a) the type of food being consumed - a light lunch or elaborate meal?
- b) where the food is consumed – on school premises or at a restaurant?
- c) why the food is consumed – for sustenance or in a social setting?
- d) the time of day – during school hours or after school hours?

The table below is a way of determining whether the provision of food or drink should be classified as meal entertainment for the purpose of FBT (the **why** and **what** being most critical):

Reasoning	Probably NOT meal entertainment – Not subject to FBT. Code to AFS Account 2468	Probably IS meal entertainment – Subject to FBT Code to AFS Account 2467
WHY is the food or drink being provided?	Refreshment or sustenance and in accordance with the usual business of the school	Dinner or evening meal in a situation, where the function is for social purposes for employees to enjoy themselves.
WHAT food or drink is being provided?	Light meals, morning or afternoon teas. No alcohol. Catering for meetings and out of hour meals, board meetings and the provision of tea, coffee and/or staff room refreshments.	Elaborate meal (multiple courses) and/or alcohol is served.
WHEN is the food or drink being provided?	During work time, overtime or travelling for work.	Outside of work hours.
WHERE is the food or drink being provided?	Provided on school premises is more likely to be for work purposes.	If in a function room, hotel, restaurant, café, coffee shop or consumed with other entertainment (less likely to have a work purpose).

A record of expenditure on Gifts and entertainment and Meal Entertainment together with associated FBT, should be maintained by schools (refer to [Appendix 1](#)). The DOBCEL Business Manager will then leverage this record for the FBT return at year end.

For FBT on Meal Entertainment the 50/50 split method of recording meal entertainment for FBT purposes is recommended.

It is recommended schools use the 50/50 split method for recording meal entertainment and calculating the resulting FBT liability. The 50/50 split method is the most appropriate method for tax exempt employers (e.g. schools) and usually leads to the most favourable result in terms of FBT liability. This is particularly true where schools provide a majority of meal entertainment to employees or associates.

Under the 50/50 split method, there are minimal record keeping requirements and the FBT is lower, as it is calculated on only half of the meal entertainment expenditure (note that you can still claim all GST on meal entertainment regardless of using the 50/50 FBT method). Under the 50/50 split method, ALL meal entertainment (regardless of whom it is provided to e.g. employees, parents, spouses, board member or suppliers etc.) is recorded.

Travel Expenses

There will be times when school employees will be required to perform work outside the ordinary place of work (such as attending professional development or undertaking pilgrimages) which necessitate travel and overnight accommodation.

When these instances arise, schools employees are entitled to a reimbursement of accommodation and meal expenses, and a reimbursement of associated incidental costs, up to the reasonable amount specified by the ATO as per sections 6.11.4 – 6.11.7.

A pre-approved travel diary should be prepared by the individual for travel that extends beyond a day trip, i.e., for all travel that requires overnight accommodation. Travel diaries should detail the:

- a) name and position of the person travelling
- b) purpose of the travel
- c) date of departure and return
- d) activities and meetings to be undertaken on each day of absence
- e) proposed airfare cost, where applicable
- f) proposed accommodation and estimated cost, using ATO guidelines (below)
- g) estimated meal and incidental costs, using ATO guidelines (below).

The Executive Director should pre-approve travel diaries for Principals and all staff international travel. Principals should pre-approve domestic (within Australia) travel diaries for school staff.

The reasonable amounts which may be claimed for accommodation, meals and incidentals are published and updated annually by the Australian Taxation Office (ATO) for each Australian capital city, high cost country centres, other country centres and international cities. The rates can be accessed at: [ATO Travel Annual Rates](#). Reasonable Amounts are linked to three salary bands, excluding any allowances received.

The amount of reimbursement is not to exceed the reasonable amounts determined by the ATO for each Australian capital city, high cost country centre, other country centre or international city in which the expense was incurred. Where the costs incurred exceed the ATO reasonable amounts, the additional amount will not be reimbursed and should not be paid by the school.

The reasonable amount which may be claimed for meals depends on the period and time of travel. Reasonable amounts only apply to meals (breakfast, lunch and dinner) that fall within the time of day from the commencement of travel to the end of travel. For example, if an employee leaves at 10.00 am on Monday and returns home at 3.00 pm on Tuesday, the reasonable amounts for lunch and dinner on Monday and breakfast and lunch on Tuesday can be claimed.

The reasonable amount for incidentals applies in full to each day of travel, without the need to apportion for any part day travel on the first and last day.

Where amounts are not prepaid via a school credit card or invoice, Employees should complete an employee expense claim form and attach all receipts for expenses incurred. Expense claims forms are to be checked against the ATO rates (detailed above) prior to approval and payment, to ensure they do not exceed the ATO rates for the appropriate salary band (excluding allowances) and Australian capital city, high cost country centre, other country centre or international city in which the expense was incurred. Where the amounts claimed are less than the ATO rates, reimbursement should only be claimed for the expense(s) incurred. A sample expense claim form can be found at [Appendix 2](#).

Where travel expenses are incurred on a school credit card, the expenses should be checked in the same manner. Amounts spent in excess of the ATO deemed reasonable amounts are to be promptly refunded to the school

The following types of expenditure whilst on travel are not reimbursable:

- a) expenses incurred by spouses or other non-school employees who accompany school employees on their travels
- b) service upgrades (e.g. business class travel or hotel rooms)
- c) personal services (massages, beauty treatments, mini bar, movies, etc.)
- d) personal purchases (gifts, clothes, etc.)
- e) unauthorised professional development/pilgrimage travel expenses
- f) fines incurred while driving a school or private vehicle
- g) non-school related professional development/pilgrimage travel expenses

School employees are expected to adopt the most economical travel option. Domestic and international travel should be economy class.



DIOCESE OF BALLARAT CATHOLIC EDUCATION LIMITED

Procurement and Purchasing Policy Appendix 1 – Gifts, Entertainment, Meal Expense Register

Reviewed: November 2020

Next Review: 2023

School Name: _____ Year: _____

Meal Entertainment – AFS Account 2467

DATE	DETAILS	MEAL ENTERTAINMENT COST (ex GST)	50% subject to FBT
SUB TOTAL MEAL ENTERTAINMENT		\$ (A)	\$ (B)

Gifts & Entertainment – AFS Account 2466

TOTAL GIFTS & ENTERTAINMENT AND MEAL ENTERTAINMENT EXPENSE = (A) + (C) = _____

TOTAL MEAL ENTERTAINMENT SUBJECT TO FBT (B) = \$ _____

(should be part of school's FBT calculations)

TOTAL GIFTS & ENTERTAINMENT SUBJECT TO FBT (D) = \$ _____

(should be part of school's FBT calculations)

SIGNED BY: _____
(Principal)

REVIEWED BY: _____
(Education Consultant)

DATE: _____

DATE: _____



DIOCESE OF BALLARAT CATHOLIC EDUCATION LIMITED

Procurement and Purchasing Procedures Appendix 2 – Expense Claim Form

Reviewed: November 2020

Next Review: 2023

[School Name] Expense Claim Form

CLAIM FORMS WITHOUT SUPPORTING **ORIGINAL RECEIPTS/TAX INVOICES** CANNOT BE PROCESSED

CLAIMANT'S NAME	
DATE	

INCLUDE GST IN ALL PRICES, OR MARK THE ITEM AS 'GST FREE' IF THE GST DOES NOT APPLY

DESCRIPTION OF EXPENSE	TOTAL EXPENSE (inc. GST if applicable)	GST FREE? (please circle)	AFS CODE
		Yes No	
		Yes No	
		Yes No	
		Yes No	
		Yes No	
TOTALS (including GST)	\$		

PAYMENT (please tick):

<input type="checkbox"/>	Petty Cash (if under \$75)
<input type="checkbox"/>	Electronic Funds Transfer (EFT)

REIMBURSEMENT REQUEST APPROVED BY: _____

(Principal/Education Consultant)

OFFICE USE ONLY

PETTY CASH	Yes No	Date:	
ACCOUNTS BATCH	Yes No	Date:	
CHEQUE EFT NUMBER			

School employee claims to be approved by the Principal. Principal claims and all overseas travel claims to be approved by the Education Consultant.



DIOCESE OF BALLARAT CATHOLIC EDUCATION LIMITED

Procurement and Purchasing Policy Appendix 1 – Gifts, Entertainment, Meal Expense Register

Reviewed: November 2020

Next Review: 2023

School Name: _____ Year: _____

Meal Entertainment – AFS Account 2467

DATE	DETAILS	MEAL ENTERTAINMENT COST (ex GST)	50% subject to FBT
SUB TOTAL MEAL ENTERTAINMENT		\$ (A)	\$ (B)

Gifts & Entertainment – AFS Account 2466

TOTAL GIFTS & ENTERTAINMENT AND MEAL ENTERTAINMENT EXPENSE = (A) + (C) = _____

TOTAL MEAL ENTERTAINMENT SUBJECT TO FBT (B) = \$ _____

(should be part of school's FBT calculations)

TOTAL GIFTS & ENTERTAINMENT SUBJECT TO FBT (D) = \$ _____

(should be part of school's FBT calculations)

SIGNED BY: _____
(Principal)

REVIEWED BY: _____
(Education Consultant)

DATE: _____

DATE: _____



DIOCESE OF BALLARAT CATHOLIC EDUCATION LIMITED

Procurement and Purchasing Procedures Appendix 2 – Expense Claim Form

Reviewed: November 2020

Next Review: 2023

[School Name] Expense Claim Form

CLAIM FORMS WITHOUT SUPPORTING **ORIGINAL RECEIPTS/TAX INVOICES** CANNOT BE PROCESSED

CLAIMANT'S NAME	
DATE	

INCLUDE GST IN ALL PRICES, OR MARK THE ITEM AS 'GST FREE' IF THE GST DOES NOT APPLY

DESCRIPTION OF EXPENSE	TOTAL EXPENSE (inc. GST if applicable)	GST FREE? (please circle)	AFS CODE
		Yes No	
		Yes No	
		Yes No	
		Yes No	
		Yes No	
TOTALS (including GST)	\$		

PAYMENT (please tick):

<input type="checkbox"/>	Petty Cash (if under \$75)
<input type="checkbox"/>	Electronic Funds Transfer (EFT)

REIMBURSEMENT REQUEST APPROVED BY: _____

(Principal/Education Consultant)

OFFICE USE ONLY

PETTY CASH	Yes No	Date:	
ACCOUNTS BATCH	Yes No	Date:	
CHEQUE EFT NUMBER			

School employee claims to be approved by the Principal. Principal claims and all overseas travel claims to be approved by the Education Consultant.