PURCHASING	Ordering and Purchasing Goods & Services
Responsibility of	**All Members of Staff and credit card holders**
Objective	To ensure that all purchase orders are authorised, and all purchases are checked on delivery to the Board.

Procedures	1. Purchases should only be made once a Purchase Order in MYOB has been completed and approved in accordance with *Financial Limits of Purchasing Policy*.
	
	2. The PO form is completed by the Office Manager with as much detail as possible by the person requesting the item.
	
	3. The form should then be approved by an authorised signatory *(see Authorised Signatories Policy)* prior to the Order being placed.
	
	4. The goods may then be ordered. Record on the Purchase Order:
	   ▪ Who the order was placed with
	   ▪ Who accepted the order and
	   ▪ The date it was placed
	
	5. When goods are received mark the form with 'Date goods received...'. Once the delivery items have been checked to the delivery note and order form, for 'Goods checked and received by… '. Any delivery note should be attached to the purchase order form.
	
	6. The purchase order form is to be attached to the purchase invoice when it is received.
	
	7. Credit cards are not to be used for the purchase of items that a purchase order has been developed for. If urgent direct debit for such purchases can be arranged.

Board Expectations	• Purchases using the Board's accounts and payments systems are only for valid Board activities that are either operational in nature, are consistent with Board directions and are approved budgeted items. • Purchases made using credit cards are for operational items that require immediate payment, eg. Travel bookings, motor vehicle fuel and running costs, accommodation and food costs of travel. No items of a personal nature are to be purchased using the Board credit cards. • The full Board will review all monthly expenditure on accounts and credit cards and will require explanations and possible reimbursement of accounts should the reason not be valid
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