PURCHASING AND VIRTUAL CARDS POLICY

Help for non-English speakers

If you need help to understand the information in this policy please contact the school office.

PURPOSE

To provide guidelines and processes to support Auburn South Primary School School Council when establishing a Purchasing or Virtual Card Program, whilst ensuring the school's procedures and internal controls are compliant with DET Policy and Guidelines.

SCOPE

This policy applies to Auburn South Primary School School Councillors and to any staff who have a role within the Purchasing Card Program as an authoriser, administrator or cardholder.

POLICY

Schools are able to apply for a purchasing and/or virtual card facility with any of the State Purchasing Contract (SPC) banking providers.

Auburn South Primary School will ensure the following are present and regularly reviewed and maintained:

- adequate internal controls and security measures
- a cardholder register
- locally determined credit limits
- School Council reporting procedures to implement and monitor the operation of the school purchasing card facility.

School council

The Principal and Business Manager are required to complete the Schools Purchasing Card online module available on LearnEd prior to establishing a facility at their school. All approved cardholders must also complete the module, additional information can be requested by emailing schools.finance.support@education.vic.gov.au. This online module is not required for the Virtual Card facility.

Auburn South Primary School School Council will approve the implementation of a Purchasing and/or Virtual Card Facility, with appropriate card limits. These approvals will be formally minuted.

School Council is responsible for:

- ensuring adequate internal controls, security measures, a cardholder register, relevant locally determined category limits and school council reporting procedures are implemented, and monitoring the operation of the school purchasing and/or virtual card
- monitoring of spending to ensure that the purchasing and/or virtual cards are being used in accordance with the Expenditure Management guidelines set out in Section 11 of the Finance Manual for Victorian Government Schools
- completing the School's Certification Checklist attesting to the appropriate school purchasing and virtual card usage, as initiated by the department.

Authorisation officer

Auburn South Primary School's Principal will be the Authorisation Officer. Where the Principal is the Cardholder, the School Council President must be the Authorisation Officer for that card.

As the Authorisation Officer, the Principal/School Council President is responsible for:

- ensuring cardholders complete the School Purchasing Card online module
- ensuring they complete an *Undertaking by Cardholder* form
- Monitoring and approving purchasing and virtual card expenditure ensuring compliance with ministerial guidelines, department guidelines and school policies
- Investigate any report of loss, misuse or unauthorised transactions immediately.

The Authorisation Officer will terminate or deactivate cards when no longer needed.

Cardholder

Each purchasing cardholder must complete an *Undertaking by Cardholder* form agreeing to conditions and limits before a card may be ordered.

All purchasing cardholders must complete the School Purchasing Card online module.

All cardholders must be Department employees who have been approved by the School Council.

The purchasing or virtual card must never be used for payment of personal expenses of any nature or to withdraw a cash advance.

Cardholders must not allow any unauthorised persons to use their card.

The Cardholder will be held personally liable for any unauthorised use of the card, unless the unauthorised use is the result of the card being lost or stolen, or the result of fraud on the part of a third party.

The cardholder and authorisation officer must sign the bank statement.

Lost or damaged cards are to be immediately reported to the provider and the appropriate Authorisation Officer.

The Cardholder is responsible for providing all receipts, to reconcile a monthly statement.

COMMUNICATION

This policy will be communicated to our staff in the following ways:

- A copy will be made available to all staff who are involved with, or responsible for, a school purchasing card
- Discussed at staff briefings/meetings (as required)

FURTHER INFORMATION AND RESOURCES

On the Department's Policy and Advisory Library: PAL Finance Manual – Financial Management in Schools

- Section 11 – Expenditure Management, Purchasing Card 11.7 School Purchasing Card resources, located on the Resources tab under the Banking sub-heading
- PAL Procurement — Schools Policy

POLICY REVIEW AND APPROVAL

Policy last reviewed	June 2026
Approved by	School Council
Next scheduled review date	February 2027