



Department of **Finance**  
Government of Western Australia

# **Western Australian Government Purchasing Card Guidelines**

**Updated: 05 June 2018**

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## PREFACE

The Department of Finance has published the *Western Australian Government Purchasing Card Guidelines* (“the Guidelines”) to assist and inform public authorities in maximising use of, and identifying and managing the risks, responsibilities and obligations associated with the use of, the Western Australian Government Purchasing Card (“Purchasing Card”). These Guidelines should be used in conjunction with your public authority’s policies and procedures, and any relevant legislative or regulatory requirements.

The benefits of using a Purchasing Card for Government purchasing have been well documented. The facility to make one streamlined payment per month to a Purchasing Card provider greatly reduces the amount of administration and paperwork for public authorities. The savings in time convert to savings in dollars, as numerous studies have shown. The Office of the Auditor General, Department of Treasury and Department of Finance support the use of Purchasing Cards for a range of purposes which are described in these Guidelines.

The cooperation of the Department of Treasury, Office of the Auditor General and various public authorities is acknowledged in the development of these Guidelines.

<b>1. INTRODUCTION TO THE PURCHASING CARD</b>	<b>5</b>
Legislative obligations	5
Need for guidelines	6
Advantages of the Purchasing Card	6
Additional assistance	7
<b>2. THE PURCHASING CARD AT A GLANCE</b>	<b>8</b>
Restrictions on the use of the Purchasing Card	8
Maximising value	8
Using the Purchasing Card	8
Purchasing goods over the internet	9
Purchasing goods other than in person	9
Purchasing goods from a supplier without an ABN (pay as you go withholding)	10
<b>3. INFORMATION AND ADVICE FOR PUBLIC AUTHORITIES</b>	<b>11</b>
Opening a Purchasing Card account	11
Purchasing Card applications	11
Clarifying roles and responsibilities	11
Minimising risks	12
Monitoring Purchasing Card expenditure	12
Purchasing Card statements	13
Purchasing Card statements and tax invoices	13
Processing accounts	13
Protection against fraud and cardholder misuse	13
Digitisation and Disposal of Source Records	14
<b>4. INFORMATION AND ADVICE FOR CARDHOLDERS</b>	<b>15</b>
Cardholder's duty of care	15
Receipt of a Purchasing Card	15
Cardholders' responsibilities	15
Monitoring Purchasing Card expenditure	16
<b>GLOSSARY</b>	<b>17</b>
<b>APPENDIX 1</b>	<b>19</b>

<b>APPENDIX 2</b>	<b>20</b>
<b>APPENDIX 3</b>	<b>21</b>

## 1. INTRODUCTION TO THE PURCHASING CARD

The Western Australian Government Purchasing Card (“Purchasing Card”) has been introduced as a means of streamlining public sector purchasing and payment procedures, thereby achieving savings through increased administrative efficiencies and more effective cash management. The *Western Australian Government Purchasing Card Guidelines* (“the Guidelines”) are designed to help public authorities maximise the effectiveness of Purchasing Cards while minimising the associated risks.

### Legislative obligations

The Purchasing Card Services and Expense Management System Common Use Arrangement (CUA) PC2019 (“**Purchasing Card CUA**”), which is managed by the Department of Finance (Finance), is mandatory for all Western Australian Government Public Authorities under section 17 of the *State Supply Commission Act 1991* (“**the SSC Act**”). The public authorities that are required to use this CUA are listed in the Approved CUA Users List<sup>1</sup> available on Finance’s website ([www.finance.wa.gov.au](http://www.finance.wa.gov.au)).

The Purchasing Card CUA is also available to approved persons and bodies pursuant to the terms and conditions contained in section 19 of the Head Agreement and section 23 of the SSC Act such as other government entities, public universities and local government. These are not “public authorities” for the purposes of the SSC Act and are therefore not obliged to use the Purchasing Card CUA.

Users of the Purchasing Card CUA are subject to the *Financial Management Act 2006* (“**the FMA**”) and Treasurer’s instructions (“**TIS**”) if they are “agencies” for the purposes of the FMA.

Section 53(1)(a) of the FMA states that the accountable authority<sup>2</sup> of any agency is responsible for ensuring that their agency operates in an efficient and economic manner that achieves their agency’s objectives. The Purchasing Card CUA has been developed for this purpose and further guidance is available in TI 321 *Credit Cards – Authorised Use*. The key features of the TI are as follows:

- The accountable authority is responsible for issuing the Purchasing Card to officers and other authorised persons performing functions for the agency (“**Cardholders**”).
- The Purchasing Card must not be used for a personal purpose. This is defined as ‘a purpose that is not directly related to performing functions for the agency.’
- Cardholders must be aware of their obligations under TI 321 and the agency’s credit card policy approved by the accountable authority.
- All transactions on Purchasing Cards are required to be regularly reviewed by someone other than the Cardholder to ensure the card has not been used for a personal purpose.
- Where a Purchasing Card has been used for a personal purpose, the TI sets out the process for informing the ‘notifiable authority’ and the chief finance officer (CFO), and requires that personal expenditure be repaid immediately.

The TI is not intended to be onerous but is about safeguarding Cardholders’ interests, and ensuring stewardship and accountability for public moneys.

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<sup>1</sup> Approved CUA Users List -

[http://www.finance.wa.gov.au/cms/uploadedFiles/Procurement/Publications/approved\\_cua\\_users.pdf](http://www.finance.wa.gov.au/cms/uploadedFiles/Procurement/Publications/approved_cua_users.pdf)

<sup>2</sup> As defined in section 3 of the FMA

The accountability and stewardship issues for Purchasing Cards are the same as for all other payment methods and are set out in TI 304 *Authorisation of Payments* and TI 308 *Payment Records*.

### **Need for guidelines**

There is no doubt that using Purchasing Cards can deliver significant efficiencies in transaction processing and ultimately financial benefits. To ensure that these gains are realised, it is imperative that public authorities develop policies, procedures and guidelines for the issue, use and accounting for Purchasing Cards. These should be adequately documented (e.g. within the public authority's financial management manual) and updated to reflect current practice.

Public authorities are encouraged to use these Guidelines as a reference tool for their internal purchasing card policies while at the same time ensuring they are compliant with their obligations under the SSC Act, the FMA and TIs.

### **Advantages of the Purchasing Card**

Used properly, the Purchasing Card:

- eliminates time-consuming paper-based ordering and payment methods
- reduces administrative costs
- makes possible one payment per month between public authorities and the CUA Purchasing Card Contractor
- enables timely remittance of payments to suppliers, resulting in better customer service
- provides an excellent resource in emergency situations, such as those that may occur in remote locations
- reduces the need for cash on premises
- encourages the devolution of responsibility to staff.

An example of how an organisation's purchasing process can be streamlined through the use of Purchasing Cards can be found at Appendix 1.

The Office of the Auditor General supports the use of the Purchasing Card and identifies practises that promote improved purchasing card use as set out in recent Office of the Auditor General Reports:

- Purchasing Cards, Debtor Management and Timely Payments to Suppliers, Report 5, April 2014
- Control over Purchasing Cards, Report 4, April 2017
- Controls over Corporate Credit Cards, Report 7, May 2018

**Additional assistance**

Public authorities requiring advice or further assistance with the Purchasing Card CUA or these Guidelines should contact:

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## **2. THE PURCHASING CARD AT A GLANCE**

There are a few fundamentals, which both public authorities and Cardholders need to be aware of when using a Purchasing Card. This section outlines how and when Purchasing Cards should be used and when it is inappropriate to do so.

### **Restrictions on the use of the Purchasing Card**

There are certain restrictions governing the use of the Purchasing Card. The Purchasing Card should not be used:

- for a personal purpose. This is defined as a purpose that is not directly related to the performing functions for the public authority (TI 321(2))
- to purchase petrol and oils (fuel card is the preferred purchase option)
- to obtain cash advances except on the written authority of the accountable authority
- where a non-purchasing card method of payment is the cheaper option
- to split purchases in order to overcome credit limits
- to purchase goods and services where the Cardholder may/will gain private advantage through the transaction (e.g. special offers that benefit individuals rather than public authorities such as loyalty reward schemes).

### **Maximising value**

To receive the maximum benefit from the Purchasing Card, remember that:

- cash withdrawals, cash advances and cash equivalent transactions attract interest charges from the date of the transaction
- the Purchasing Card overcomes delays associated with the requesting and authorising of purchase order forms
- unless the terms and conditions of a CUA or agency specific contract allow it, the supplier must not impose a surcharge on the Cardholder / Customer for payment by Purchasing Card.

### **Using the Purchasing Card**

The Purchasing Card is a versatile and efficient tool for the payment of:

- low value, high volume purchases (e.g. under \$5,000)
- purchases above \$5,000, where practicable.

Public authorities may use the Purchasing Card in a number of circumstances including:

- in-person, over-the-counter retail purchases
- telephone or facsimile purchasing
- mail order purchasing and subscriptions
- internet purchasing (national and foreign suppliers)
- official travel, accommodation and related expenses
- the finance branch accounts payable as appropriate
- any other manner approved by the accountable authority.



To ensure suppliers receive the benefit of accepting Purchasing Card, public authorities should consider making payments by Purchasing Card as soon as practicable as opposed to processing on usual payment terms.

### **Purchasing goods over the internet**

The decision to use the Purchasing Card over the internet ultimately rests with the accountable authority in a public authority. It is recommended that public authorities carefully consider the risks associated with using the Purchasing Card over the internet. Internet shopping is no different to traditional shopping and buyers need to comply with State Supply Commission's purchasing policies and legislative requirements, and the FMA and TIs as applicable.

If a public authority is considering using the Purchasing Card over the internet it should, as a minimum, consider the following:

- Most importantly, how well do you know the supplier?
- How much information on the security of the transaction does the supplier provide? (e.g. Is information provided on encryption? Does the "padlock" symbol appear on the internet toolbar? Are you required to provide the CVV number or Verified by Visa?)
- Does the public authority have internal approval processes in place to deal with internet transactions?
- Are other options for procurement available? If so, do the benefits of using the internet outweigh any potential risks?

### **Purchasing goods other than in person**

Where an over the counter transaction is not possible, it is preferable to purchase goods and services by facsimile, email or mail order rather than by telephone. Facsimile, email or mail order provides a written record of the relevant order and reduces the incidence of mistakes that may occur with telephone orders.

Where a telephone purchase is the only option available, the public authority will need to determine what form of recording is required to document the purchase. Public authorities should consider preparing a customised transaction form for such purchases and include the following fields:

- Date of transaction
- Name of the goods or services supplier
- Supplier's Australian Business Number (ABN)
- Reasonable description of the purchased goods and services
- Transaction amount (GST inclusive)
- The GST component of the transaction amount (optional)
- Proof of comparative quotes as required by the State Supply Commission or public authority guidelines
- Cost centre (optional)
- Expenditure code details (where appropriate)
- Signature of cardholders to verify that details are correct
- A reminder to attach sales dockets / tax invoices
- A confirmation email from the supplier, if available.

A sample 'transaction form' is provided at Appendix 2.

*Note:* Care should be taken to record and retain all transaction details. Cardholders must be able to clearly demonstrate how the expense is directly related to performing the functions of the public authority.

**Purchasing goods from a supplier without an ABN (pay as you go withholding)**

Please remember that if a supplier does not have an ABN, the Australian Taxation Office (ATO) states that you are required to withhold 49% of the payment and remit it to the ATO. There are a number of exceptions to this rule and these are detailed on the ATO's "Statement by a Supplier" form.

Should a supplier not have an ABN, then the reason (one of these exceptions) should be ascertained from them before authorising a payment on the Purchasing Card. When they send you their invoice, to support the payment you will make on the Purchasing Card statement at a later date, this form must be attached confirming their reason why you should not withhold.

Should this not be completed and received then tax will need to be withheld and you will need to complete and remit a "Payment Summary - Withholding where ABN not quoted" form as required under the ATO's guidelines.

It is essential to determine whether a supplier has an ABN before authorising full payment over the phone using the Purchasing Card. If you don't, short paying the Purchasing Card statement by 49% (if the invoice does not quote an ABN) is NOT an option as you have already authorised the full payment amount when you ordered the goods/services and you will still have to pay the withholding amount to the ATO.

### **3. INFORMATION AND ADVICE FOR PUBLIC AUTHORITIES**

These Guidelines provide a framework for public authorities to maximise the Purchasing Card's potential benefits. Public authorities will need to supplement these Guidelines with their own policies and procedures, role and monitoring processes and also comply with the FMA and TIs for the successful use of the Purchasing Card.

The specifics of the operation of the Purchasing Card will be different for each public authority. However, there are common elements that all public authorities will need to consider when using the Purchasing Card.

The following suggestions are designed to help public authorities clarify their own internal requirements.

#### **Opening a Purchasing Card account**

Public authorities wishing to establish a Purchasing Card facility under the Purchasing Card Services and Expense Management System CUA can view establishment information in the Purchasing Card Buyers Guide published on the [Contracts WA](#) website and contact the Contract Manager (contact details are provided in the Buyers Guide) for further advice on implementing a program.

#### **Purchasing Card applications**

Once approved in accordance with the public authority's approval process applications for the issue of a Purchasing Card are forwarded to the nominated Purchasing Card Administrator. The Purchasing Card Administrator then directs applications for Purchasing Cards to the CUA Purchasing Card Contractor

#### **Who may hold a Purchasing Card?**

- A permanent public service employee, consultants, temporary and probationary staff employed or engaged for the purposes of the public authority with responsibility for purchasing goods and services in the performance of their duties as determined by the CEO.
- Staff who travel frequently.
- Staff who regularly use petty cash.

#### **Clarifying roles and responsibilities**

A public authority will nominate a Purchasing Card Administrator to take responsibility for:

- issuing and cancelling Purchasing Cards (the main factor affecting this decision is the level to which accountability and responsibility for administration and performance has been devolved in the organisation)
- resolving disputed transactions between Cardholders and merchants, and Cardholders and the CUA Purchasing Card Contractor
- being the point of contact in case of lost or stolen cards
- monitoring the Cardholder's use of the Purchasing Card, including personal use
- ensuring that Cardholder Agreements are signed and the register maintained
- updating the public authority's policy and procedures for the use of Purchasing Cards (e.g. in the public authority's accounting manual).

## Minimising risks

In order to minimise security risks associated with the Purchasing Card and to ensure probity and accountability, public authorities should:

- draw up their own internal guidelines that incorporate public authority specific practices
- draw up a 'Cardholder Agreement' fully explaining the responsibilities and legal obligations of Cardholders (public authorities must ensure that these agreements are signed and understood by Cardholders. A sample agreement is provided at Appendix 3)
- maintain a register of current Cardholders along with Cardholder Agreements
- determine the number and nature (e.g. written or verbal) of quotes required before Cardholders commit to purchase (in accordance with State Supply Commission supply policies)
- devise and implement effective training for new and existing Cardholders, and employees who approve Purchasing Card transactions
- ensure that all new and existing Cardholders are provided with a copy of *Western Australian Government Purchasing Card Guidelines* and their public authority's Purchasing Card policy. It is up to the agency whether each Cardholder is provided a physical copy or this is made available via the agency's intranet
- ensure that Cardholders are aware of the requirements of TI 321 by being provided a copy of the TI
- immediately inform Cardholders and update agreements, if applicable, for changes to the *Western Australian Government Purchasing Card Guidelines* and public authority guidelines
- initiate appropriate action for non-compliance with the requirements for the use of the Purchasing Card. This can include prosecution under the *Public Sector Management Act 1994*, the *Criminal Code Act Compilation Act 1913*, the *Corruption and Crime Commission Act 2003* or a combination or all or some of these Acts
- ensure cards are signed as soon as possible by the Cardholders
- destroy all surrendered cards by cutting them diagonally in half (including any chip on the card). These do not need to be returned to the CUA Purchasing Card Contractor.

## Monitoring Purchasing Card expenditure

Use of the Purchasing Card should be monitored to ensure that public authority and *Western Australian Government Purchasing Card Guidelines* and governing legislation are adhered to. It is recommended that:

- monthly transaction reports are monitored
- annual reviews are conducted focusing on dormant and low usage cards for cancellation
- all high value transactions are monitored
- Purchasing Card transactions are monitored by someone other than the cardholder to ensure the Purchasing Card has not been used for a personal purpose (TI 321(5))

To make monitoring easier, the CUA Purchasing Card Contractor is able to provide public authorities with electronic reporting capability. The CUA Purchasing Card Contractor provides a card management system that provides functionality to block spend against certain merchant outlets through the use of merchant category code blocking.

## **Purchasing Card statements**

The CUA Purchasing Card Contractor will debit each transaction to the Purchasing Card account of each Cardholder and provide a monthly transaction statement at the end of the billing period. The CUA Purchasing Card Contractor will automatically 'sweep' the designated public authority bank account on the first day following the period end date. Public authorities will need to reconcile their account in accordance with their public authority's processes. Generally, Cardholders would have the primary responsibility for verifying the statement details.

## **Purchasing Card statements and tax invoices**

The Australian Taxation Office has released a final ruling entitled, "Goods and services tax: corporate card statements – entitlement to an input tax credit without a tax invoice" (GSTR 2000/26). A copy of this ruling is available from the ATO's legal database located at [www.ato.gov.au](http://www.ato.gov.au).<sup>3</sup>

To enable your organisation to claim input tax credits from the ATO, always request a tax invoice/receipt from the merchant.

## **Processing accounts**

Processing arrangements for Purchasing Card accounts are to focus on the most efficient practices and on the due date for payment. This focus may be constrained by organisational structures and the placement of functional responsibility for the payment of accounts.

The intention of the Guidelines is to highlight some of the issues which may affect a public authority's processing arrangements. These include:

- Generally, where charges are incurred on a Purchasing Card by a Cardholder, the public authority will be contractually obliged to pay the CUA Purchasing Card Contractor.
- The monthly payment of the public authority's Purchasing Card account should be certified by the certifying officer as required under TI 304 *Authorisation of Payments*.
- To assist local certification, public authorities should draw up procedures for Cardholders including but not limited to authorising expenditure, noting cost details and providing summary information against each charge code.
- The CFO and/or monitoring officer should notify the Purchasing Card Administrator if the Cardholder exceeds limits imposed or if abuse is suspected.
- All personal expenditure should be repaid immediately by the Cardholder.
- Errors detected in either pre-payment or post-payment checks are to be notified to the CUA Purchasing Card Contractor within 90 days of the transaction via the disputes process.
- Public authorities will be charged interest on any cash withdrawal made on a Purchasing Card.
- Any dispute of transactions must be lodged in writing within 90 days of the transaction.

## **Protection against fraud and cardholder misuse**

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<sup>3</sup> <http://law.ato.gov.au/atolaw/view.htm?DocID=GST/GSTR200026/NAT/ATO/00001&PiT=99991231235958>

- In the case of a disputed transaction or where an unauthorised transaction is identified, the public authority should immediately contact the Contractor. Where the transaction is arbitrated following investigation in the Customer's favour the Contractor will provide restitution of the amount to the public authority.
- The Purchasing Card is also insured by the Contractor against unauthorised transactions made by a cardholder.

### **Digitisation and Disposal of Source Records**

The *State Records Act 2000* provides for the keeping of State records and for related purposes. With the general shift towards and reliance on digital records, State organizations may digitize records created or received in physical format (source records) as part of normal business processes and activities. Under the Act, a State organization's Recordkeeping Plan may provide for State records to be reproduced in another form and for the destruction of the source records if the reproductions are kept.

The *General Disposal Authority for Source Records* (RD 2016002) is the official and continuing authority that allows for the legal destruction of source records that have been successfully reproduced (digitized).

The associated *Digitization Specification* will assist State organizations in creating high quality digital reproductions of records, and in choosing appropriate file formats for them. This Specification must be read in conjunction with the *General Disposal Authority for Source Records*.

Visit the State Records Office website at [www.sro.wa.gov.au](http://www.sro.wa.gov.au) to access the above documents and for further information.

## 4. INFORMATION AND ADVICE FOR CARDHOLDERS

### Cardholder's duty of care

The Purchasing Card enables employees to do their job faster and better. However, holding a Purchasing Card carries a great deal of responsibility. Cardholders should be made fully aware that they are in a position of trust. Strong and immediate action will be taken against persons abusing the trust vested in them.

A Cardholder who is found guilty of misuse or fraudulent use of the Purchasing Card is liable for prosecution under the *Criminal Code Act Compilation Act 1913*, the *Public Sector Management Act 1994*, the *Corruption and Crime Commission Act 2003* or by action under all of these Acts. Cardholders must be aware that prosecution may be the consequence of fraudulent misuse of the card.

Cardholders should also be aware that holding a Purchasing Card in no way affects their personal credit rating.

### Receipt of a Purchasing Card

Upon receipt of a Purchasing Card, Cardholders should:

- verify that details appearing on the Purchasing Card are correct
- sign the Purchasing Card immediately
- read and sign 'Cardholder Agreement'
- read their public authority policy and procedures supplementary to *Western Australian Government Purchasing Card Guidelines* and governing legislation on Purchasing Cards.

### Cardholders' responsibilities

When using the Purchasing Card, Cardholders should comply with the following procedures:

- The Purchasing Card must not be used for personal purposes as defined in TI 321. Use of the Purchasing Card must be in accordance with the public authority's policy and procedures, and TI 321.
- The Purchasing Card is not transferable and cannot be loaned to another person to make purchases.
- Where authorised to make cash withdrawals, the advice of the PIN number must be destroyed on receipt by the Cardholder and the PIN is not to be disclosed to anyone.
- The Purchasing Card should not be used for cash advances except on the approval of the accountable authority.
- The Purchasing Card should be kept in a safe and secure place.
- Records of all transactions (e.g. sales dockets, tax invoices) should be retained with the monthly statement.
- Any unusual transactions (such as alcohol or theatre tickets) may require more documentary explanation than ordinary transactions.
- The Purchasing Card Administrator within the public authority and the CUA Purchasing Card Contractor should be notified immediately if the Purchasing Card is stolen regardless of whether it is a weekend or weekday.

- Test the market and obtain value for money in the purchases made in accordance with State Supply Commission supply policies (if appropriate)
- The Cardholder must surrender the Purchasing Card to their manager in the event that they:
  - cease their employment
  - take leave
  - move to a position where a Purchasing Card is not required
  - are instructed to surrender their Purchasing Card by their manager or supervisor.
- Cardholders are to destroy the Purchasing Card upon expiry.

### **Monitoring Purchasing Card expenditure**

Where it is decided that reconciliation of statements is the Cardholder's responsibility, Cardholders should:

- check monthly statements against transaction records and insert charge codes where necessary
- provide evidence of their verification and attach all relevant supporting documentation
- forward reconciled statements to manager.

Note: This process may co-exist with the TI 321 requirement for an independent reviewer, but it does not replace it.



## GLOSSARY

### **“Western Australian Government Purchasing Card”** (Purchasing Card)

The Purchasing Card is a personalised credit card providing a clear audit trail for management.

The Purchasing Card is readily identified as a Western Australian Government Purchasing Card by the words 'Government of Western Australia' appearing on the face of the card. The Purchasing Card is also embossed with the name of the Cardholder, the name of the Cardholder's department or statutory authority and the card number that will identify it as a Western Australian Government Purchasing Card.

The credit is carried by the card company. Liability for charges incurred rests with the public authority and not the individual Cardholder.

The Purchasing Card is issued for a fixed period but may be cancelled by either the Government (public authority) or the CUA Purchasing Card Contractor at any time.

**“Australian Business Number”** - known as the ABN. An identifier for dealings with the Australian Taxation Office and for future dealings with public authorities.

**“Cardholder”** - the person in the organisation to whom a Purchasing Card is issued. The Purchasing Card is embossed with that person's name and bears their signature.

**“Cardholder's supervisor”** - the person in the organisation responsible for the supervision of the Cardholder, including the determination of access to the Purchasing Card and the authority to approve payments.

**“Credit limit”** - the limit, determined by the issuing public authority, on the total value of transactions on each Purchasing Card in each billing period.

**“CUA Purchasing Card Contractor”** - the company issuing the Purchasing Card which pays the merchant and provides credit on the transactions to “public authorities”.

**“Goods and services tax”** - means tax applicable to any taxable supplies as determined under the A New Tax System (Goods and Services Tax) Act 1999 which includes the Regulations and the Commissioner of Taxation's Goods and Services Tax Rulings and Determinations made there under, and any other written law dealing with GST applying for the time being in the State of Western Australia.

**“Pay as you go”** - an integrated withholding system, which requires entities to deduct amounts from payments made to others, which are then required to be sent to the Australian Taxation Office.

**“PIN”** (Personal Identification Number) - allocated by the Bank for use with the Purchasing Card at EFTPOS terminals and ATMs. Note – it is recommended cash withdrawal only be provided to a cardholder following written permission of the accountable authority (e.g. CEO or Director General).

**“Public authorities”** - as defined in section 3 of the *State Supply Commission Act 1991* and includes departments established or deemed to have been established under the *Public Sector Management Act 1994*; agency, authority or instrumentality of the Crown in right of the State.

**“Purchasing Card account”** - this is referred to as the Cardholder statement on which is recorded all transactions by the Cardholder.

**“Purchasing Card Administrator”** - the person in the organisation who acts as a central point of contact within the public authority for Purchasing Card issues and is, in general, the main contact in the public authority for the CUA Purchasing Card Contractor.

**“Surcharge”** - a fee imposed by a supplier in addition to the advertised or quoted price of the good or service when payment is made using the Purchasing Card.

**“Tax Invoice”** - document generally issued by the supplier. It shows the price of a supply, indicating whether it includes GST, and may show the amount of GST. It must show other information including the ABN of the supplier. A tax invoice is required before a claim can be made for an input tax credit.

**APPENDIX 1**

**STREAMLINING YOUR PURCHASING PROCESS**

Internal purchasing procedure	Traditional procurement process	Purchasing Card process
Public authority generates requisition	Step 1	↓
Requisition forwarded to purchasing	Step 2	
Purchase order prepared	Step 3	
Purchase order sent to supplier	Step 4	
Order placed with supplier		Step 1
Supplier ships order with packing slip	Step 5	Step 2
Public authority receives order	Step 6	Step 3
Public authority matches packing slip, requisition and purchase order	Step 7	↓
Public authority receives invoice	Step 8	
Public authority matches invoice against purchase requisition, purchase order and packing slip	Step 9	
Invoice signed	Step 10	
Account/expense distribution	Step 11	Automatic
Pay invoice	Step 12	Step 4

**APPENDIX 2**

**SAMPLE PURCHASING CARD TRANSACTION FORM**

To be used:

1. When ordering by phone
2. When original docket has been lost
3. When original docket requires additional information

<b>PURCHASING CARD TRANSACTION FORM</b>
Date of transaction:
Supplier name:
Supplier address:
Australian Business Number:
Description of purchase:
Transaction amount (GST Inclusive):
Summary of comparative quotes (if applicable):
Cardholder's name:
Card number: <i>(Never record the full card number to ensure compliance with the Purchasing Card Industry Data Security Standard. It is acceptable to record the first six and last four numbers of the card only).</i>
Cost centre:
Expenditure code details:
Date goods received (if applicable):
<i>I acknowledge receipt for services and/or goods and liability for charges as recorded hereon.</i>
Cardholder's signature:
<i>I certify that the above goods have been received and/or that the service has been faithfully performed.</i>
Cardholder's supervisor's signature:

**Reminder:**

**Attach sales dockets, tax invoices or packing slips as verification of the order.**

**Confirm goods or services have been supplied.**

**APPENDIX 3**

**SAMPLE PURCHASING CARD CARDHOLDER'S AGREEMENT FORM**

Name	Title

Directorate	Branch	Section

I understand and agree that, a Purchasing Card is issued to me on the express condition that, I will, at all times use the Purchasing Card only in accordance with the [Department Name} supply policy and procedures manual.

1. I will only use the Purchasing Card to purchase goods in any one transaction to a limit of \$\_\_\_\_\_
2. I will only use the Purchasing Card to purchase services in any one transaction to a limit of \$\_\_\_\_\_
3. I acknowledge that my monthly Purchasing Card statement limit is \$\_\_\_\_\_
 

*(To change this limit a written request must be sent to the Purchasing Card Administrator)*
4. I will only use the Purchasing Card for official purposes and will not incur personal expenditure on the Purchasing Card.
5. I will not use the Purchasing Card for my personal benefit, including participation in incentive schemes (e.g. Frequent Flyers).
6. If I misuse the Purchasing Card, the card may be withdrawn and disciplinary action may be instigated.
7. I will only use the Purchasing Card to purchase assets in accordance with my public authority policies and guidelines.
8. If the Purchasing Card is lost or stolen, I will immediately advise [CUA Purchasing Card Contractor] on [lost or stolen card phone number]. I will also advise the Purchasing Card Administrator in writing.
9. I will not use the Purchasing Card to acquire cash.
10. Unless it is an emergency situation I will not use the Purchasing Card to purchase fuel (petrol or diesel). When such an emergency situation occurs I will have my Manager or Director approve the transaction.
11. I will maintain safe custody and ensure the Purchasing Card is within my care and control at all times and I will not loan the Purchasing Card to any other person.
12. If I transfer within [public authority name], I will inform the Purchasing Card Administrator in writing.
13. If I leave the employment of [public authority name], I will return the Purchasing Card to the Purchasing Card Administrator prior to leaving.
14. Unless authorised by my [Director], I will not use the Purchasing Card for entertainment expenses.
15. I will forward all Purchasing Card transactions to my accounts payable section on a regular basis. This may include coding/acquitting each transaction in the nominated expense management system.
16. If I need to dispute a transaction I will do so through the Purchasing Card Administrator.
17. I acknowledge that this signed Cardholders Agreement Form may be used by [public authority name] to obtain purchasing information directly from merchants.
18. I acknowledge that all purchases I make using the Purchasing Card are made as an agent for and on behalf of [public authority name].

I acknowledge that I have read and fully understand the conditions set out above, which govern the issue and use of the Purchasing Card, I am aware of the [CUA Purchasing Card Contractor] Purchasing Card Conditions of Use and the [public authority name] Cardholder Guidelines. I understand that expenditure incurred on the Purchasing Card is the liability of the [public authority name].

Cardholder's Signature	Date

Signature of Witness/Approved Officer	Print name of Witness	Date

(Please retain a copy of this form for your reference)