



Government of **Western Australia**
Department of **Finance**

Western Australian Government Purchasing Card Guidelines

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PREFACE

The Department of Finance has published the *Western Australian Government Purchasing Card Guidelines* (“the Guidelines”) to assist and inform State agencies 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 State agency’s policies and procedures, and any relevant legislative or regulatory requirements.

The benefits of using a Purchasing Card for Government purchasing has 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 State agencies. The savings in time convert to savings in dollars, as studies have revealed. 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 State agencies is acknowledged in the development of these Guidelines.

1. INTRODUCTION TO THE PURCHASING CARD	5
Legislative obligations	5
Need for guidelines	6
Advantages of the Purchasing Card	6
Additional assistance	7
2. THE PURCHASING CARD AT A GLANCE	8
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
3. INFORMATION AND ADVICE FOR PUBLIC AUTHORITY STATE AGENCIES	11
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	14
Digitisation and Disposal of Source Records	14
4. INFORMATION AND ADVICE FOR CARDHOLDERS	15
Cardholder's duty of care	15
Receipt of a Purchasing Card	15
Cardholders' responsibilities	15
Monitoring Purchasing Card expenditure	16

WESTERN AUSTRALIAN GOVERNMENT PURCHASING CARD GUIDELINES

GLOSSARY	17
APPENDIX 1	19
APPENDIX 2	20
APPENDIX 3	22

1. INTRODUCTION TO THE PURCHASING CARD

The Western Australian Government Purchasing Card (Purchasing Card) is 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 intended to help State agencies 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 State agencies under section 25 of the *Procurement Act 2020*. The State agencies that are required to use the Purchasing Card CUA are detailed on the [Approved Register of Common Use Arrangement Buyers \(www.wa.gov.au\)](http://www.wa.gov.au)¹.

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 6(1)(2) of the *Procurement Act 2020* such as other government entities, public universities, and local government. These are not 'State agencies' for the purposes of the *Procurement Act 2020* 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 authority² of an 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.

¹ [Approved Register of Common Use Arrangement Buyers \(www.wa.gov.au\)](http://www.wa.gov.au)

² As defined in section 3 of the FMA

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 TIs are designed to safeguard Cardholders' interests and to ensuring stewardship and accountability for public moneys.

The accountability and stewardship issues for Purchasing Cards are set out in TI 321 and TI 308 *Payment Records*.

Need for guidelines

Purchasing Cards can deliver significant efficiencies in transaction processing and ultimately financial benefits however, to ensure that these gains are realised, it is imperative that State agencies develop policies, procedures, and guidelines for the issue, use and accounting for Purchasing Cards. These should be adequately documented (e.g., within the State agencies financial management manual) and updated to reflect current practice.

State agencies 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 Western Australian Procurement Rules, 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 State agencies and the CUA Purchasing Card Contractor
- enables prompt remittance to suppliers supporting the Western Australian Government payment term requirements as detailed in TI 323 *Timely Payment of Accounts*
- facilitates timely 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 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
- Controls Over Purchasing Cards, Report 17, March 2020

Additional assistance

State agencies requiring advice or further assistance with the Purchasing Card CUA or these Guidelines should contact:

Shauna Booth
Department of Finance
Ph: 08 6551 1459
E-mail: shauna.booth@finance.wa.gov.au

2. THE PURCHASING CARD AT A GLANCE

There are some fundamentals, which both State agencies and Cardholders need to be aware of when using a Purchasing Card. This section outlines how Purchasing Cards should be used and when it is appropriate or inappropriate to do so.

Restrictions on the use of the Purchasing Card

There are 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 agency (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 State agencies 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.

State agencies may use the Purchasing Card in many 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.

Transactions made by a Purchasing Card ensure suppliers are advantaged by timely payments.

Purchasing goods over the internet

The decision to use a Purchasing Card over the internet ultimately rests with the accountable authority in a State agency and it is recommended that careful consideration is given to any associated risks. Internet shopping is no different to traditional shopping and buyers need to comply with the Western Australian Procurement Rules, purchasing policies and legislative requirements, and the FMA and TIs as applicable.

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

- 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 State agency have internal approval processes in place to properly manage 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 State agency will need to determine what form of recording is required to document the purchase. State agencies 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 Western Australian Procurement Rules, Directions or Guidelines; or State agency 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 State agency.

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 can be viewed on the ATO's website '[Statement by a supplier not quoting an ABN | Australian Taxation Office \(ato.gov.au\)](#)'.

Should a supplier not have an ABN, 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 later, 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, under 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 STATE AGENCIES

These Guidelines provide a framework for State agencies to maximise the Purchasing Card's potential benefits. State agencies need to supplement these Guidelines with their own policies and procedures, role and monitoring processes and 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 State agency. However, there are common elements that all State agencies will need to consider when using the Purchasing Card.

The following suggestions are designed to help State agencies clarify their own internal requirements.

Opening a Purchasing Card account

State agencies wishing to establish a Purchasing Card facility under the Purchasing Card CUA can view establishment information in the Purchasing Card Buyers Guide published on the wa.gov.au 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 State agency'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 State agency 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 State agency 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 State agency's policy and procedures for the use of Purchasing Cards (e.g. in the State agency's accounting manual).

Minimising risks

To minimise security risks associated with the Purchasing Card and to ensure probity and accountability, State agencies should:

- draw up their own internal guidelines that incorporate State agency specific practices
- draw up a 'Cardholder Agreement' fully explaining the responsibilities and legal obligations of Cardholders (State agencies 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 procurement 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 State agency's Purchasing Card policy. It is up to the agency whether each Cardholder is provided a physical copy or directed to its availability 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 State agency 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 of 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 State agency 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 State agency's 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 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 State agency bank account on the first day following the period end date. State agencies need to reconcile their account in accordance with their State agency's processes. Generally, Cardholders will have 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.

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 State agency's processing arrangements. These include:

- Generally, where charges are incurred on a Purchasing Card by a Cardholder, the State agency will be contractually obliged to pay the CUA Purchasing Card Contractor.
- The monthly payment of the State agency's Purchasing Card account should be certified by the certifying officer as required under TI 304 *Authorisation of Payments*.
- To assist local certification, State agencies 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.
- State agencies 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

- In the case of a disputed transaction or where an unauthorised transaction is identified, the State agency 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 State agency.
- 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 organisations may digitise records created or received in physical format (source records) as part of normal business processes and activities. Under the Act, a State agency'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 (digitised).

The associated *Digitisation Specification* will assist State agencies 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 of Western Australia website at 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 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 the 'Cardholder Agreement'
- read their State agency 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 State agency'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 State agency 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 Western Australian Procurement Rules policies (if appropriate).
- The Cardholder must surrender the Purchasing Card to their manager if 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 State agency and not the individual Cardholder.

The Purchasing Card is issued for a fixed period but may be cancelled by either the Government (State agency) 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 State agencies.

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 State agency, 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 'State agencies'.

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).

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 State agency for Purchasing Card issues and is, in general, the main contact in the State agency for the CUA Purchasing Card Contractor.

“State agency” - as defined in section 5(1) of the *Procurement Act 2020* 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.

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
State agency generates requisition	Step 1	
Requisition forwarded to purchasing team	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
receives order	Step 6	Step 3
State agency matches packing slip, requisition and purchase order	Step 7	
State agency receives invoice	Step 8	
State agency 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

PURCHASING CARD TRANSACTION FORM
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:

WESTERN AUSTRALIAN GOVERNMENT PURCHASING CARD GUIDELINES

**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 [State agency 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 instigated.
7. I will only use the Purchasing Card to purchase assets in accordance with my State agencies 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 unless authorised by _____.
10. Unless it is an emergency, I will not use the Purchasing Card to purchase fuel (petrol or diesel). Should such an emergency occur I will have my Manager or Director approve the transaction.
11. I will maintain safe custody and ensure the Purchasing Card is always within my care and control. and I will not loan the Purchasing Card to any other person.
12. If I transfer within [State agency name], I will inform the Purchasing Card Administrator in writing.
13. If I leave the employment of [State agency 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 [State agency 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 [State agency 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]

WESTERN AUSTRALIAN GOVERNMENT PURCHASING CARD GUIDELINES

Purchasing Card Conditions of Use and the [State agency name] Cardholder Guidelines. I understand that expenditure incurred on the Purchasing Card is the liability of the [State agency 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)