



Western Australian Government Purchasing Card Guidelines

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OVERVIEW

The Western Australian Government Common Use Arrangement (CUA) for Purchasing Card and Expense Management Services (Purchasing Card) provides State agencies with pre-negotiated terms and conditions addressing Government business requirements and supporting risk management.

Purchasing Cards are issued by National Australia Bank (NAB), sole provider under the CUA to authorised State agencies' Cardholders to procure goods and services in accordance with established purchasing parameters and agency requirements. The CUA allows State agencies to securely pay for goods and services and to track and monitor individual transactions by card holders to ensure alignment with agency Purchasing Card policy.

The CUA also streamlines purchasing for low-value, high-volume transactions by supporting State agencies to establish purchasing and payment procedures. The capacity to make one payment per month to a Purchasing Card provider reduces the amount of administration for State agencies.

These Western Australian Government Purchasing Card Guidelines (Guidelines) should be read alongside each State agency's policies, procedures and relevant legislation including the Treasurer's Instructions (TIs). *TI 5 Expenditure and Payments* - Requirement 2 *Credit Cards*, complements the CUA.

Additional assistance

State agencies requiring advice or further assistance with the Purchasing Card CUA, PC2019 or these Guidelines should contact:

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1. INTRODUCTION TO THE PURCHASING CARD

State agencies may only use credit cards issued by the provider listed on the Common Use Arrangement (CUA) for Purchasing Card Services and Expense Management System.

The Department of Treasury and Finance (DTF) provides these Guidelines to help State agencies maximise the effectiveness of Purchasing Cards while properly managing associated risks, responsibilities, and obligations.

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 need to consider. These Guidelines will assist the development of appropriate processes and documentation but will also guide agency Purchasing Card Administrators, and Cardholders on acceptable use.

2. NEED FOR GUIDELINES

Purchasing Cards provide significant efficiencies in transaction processing and delivering financial benefits. Clear and well-documented policies, procedures, and guidelines for issuing, using, and accounting for Purchasing Cards should be included in a State agency's financial management manual and reviewed regularly to ensure they remain current and reflect contemporary practice.

These Guidelines will support State agencies in developing internal Purchasing Card policies and monitoring processes that ensure compliance with the Western Australian Procurement Rules, the *Financial Management Act 2006* (FMA) and its regulations, and the *Government Financial Responsibility Act 2000*. The mandatory TIs give practical effect to the FMA and reinforce the directions outlined in this document.

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

2.1 State Agency Credit Card Guidelines, Policy and Procedures

For the purposes of *TI 5 Expenditure and Payments - Requirement 2.3 Credit Cards* a credit card policy should (as a minimum) clearly articulate:

- processes and controls for the issue, management and cancellation of a credit card including credit card limits, validation and acquittal of expenditure;
- the purposes for which a credit card may be used (including what is reasonable expenditure);
- a cardholder's obligations (including during leave periods); and
- processes for discharging any debt for personal expenditure on a credit card.

A credit card policy should also prohibit using the cash advance feature of a credit card unless the accountable authority has given express approval.

State agencies should consider including in their internal policies the requirement that, if a credit card is used for a personal purpose in contravention of *TI 5 Expenditure and Payments Requirements - Requirement 2.2 Credit Cards*, the misuse must be recorded in the description against the particular transaction in their accounts.

State agencies should consider incorporating fraud prevention and detection control plans for credit cards in their risk management policies, procedures and practices as required by *TI 4 Risk Management and Internal Control - Requirement 2 Risk Management*.

3. THE PURCHASING CARD AT A GLANCE

This section outlines the key principles State agencies and Cardholders must understand for appropriate Purchasing Card use.

3.1 Advantages of the Purchasing Card

Appropriately used, the Purchasing Card:

- Eliminates time-consuming alternative ordering and payment methods.
- Reduces administrative costs and effort.
- Enables a consolidated monthly payment between State agencies and the Purchasing Card Contractor.
- Enables prompt remittance to suppliers supporting the Western Australian Government payment term requirements as detailed in *TI 5 Expenditure and Payments Requirements - Requirements (3.1(i)(ii) Timely Payment of Accounts*.
- Facilitates a flexible payment option in emergencies, including in remote locations.
- Reduces the need to have cash on premises.
- Supports appropriate delegation of purchasing responsibility to staff.

Appendix 1 provides an example of how Purchasing Cards can streamline a State agency's purchasing process.

3.2 Restrictions on the use of the Purchasing Card

Restrictions governing the use of the Purchasing Card, include:

- Personal purposes — any use not directly related to performing official agency functions, refer to *TI 5 Expenditure and Payments*.
- Cash advances, unless the accountable authority provides written approval.
- Where another payment method is cheaper than using the Purchasing Card.
- To split purchases to circumvent credit limits.
- To purchase goods and services where the Cardholder may gain any private benefit, such as special offers or loyalty reward schemes that benefit individuals rather than the State agency.
- To purchase petrol and oils, as a fuel card is the preferred procurement option.

4. OPERATING THE PURCHASING CARD

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

4.1 Opening a Purchasing Card account

State agencies establishing a Purchasing Card facility under the Purchasing Card CUA can view information in the Purchasing Card Buyers Guide published on the wa.gov.au website, [Purchasing Card Services and Expense Management System CUAPC2019](#). For further advice contact the CUA contract manager, or the Contractor's representative, contact details are provided in the Buyers Guide.

4.2 Purchasing Card applications

Once approved in accordance with the State agency's processes, Purchasing Card applications are forwarded to the nominated Purchasing Card Administrator (Administrator), who then directs them to the CUA Purchasing Card Contractor.

4.3 Who may hold a Purchasing Card?

- A permanent public service employee, consultant, 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.

4.4 Clarifying roles and responsibilities

The State agency's nominated Administrator is responsible for:

- Issuing cancelling and adjusting the credit limits of Purchasing Cards in line with delegated accountability and organisational requirements.
- Managing disputed transactions between Cardholders, merchants, and the CUA Purchasing Card Contractor.
- Acting as the primary contact for lost or stolen cards.
- Monitoring Cardholder activity to ensure appropriate use.
- Ensuring Cardholder Agreements are signed and maintaining the associated register.
- Liaising with the Contractor to investigate suspected fraudulent activity.
- Updating the agency's Purchasing Card policies and procedures, including relevant accounting documentation. (e.g., in the State agency's accounting manual).

5. INFORMATION AND ADVICE FOR CARDHOLDERS

The Purchasing Card enables employees to do their job faster and better. However, holding a Purchasing Card entails significant responsibility and cardholders should be aware that they are in a position of trust. Misuse of the Purchasing Card will not be tolerated and will be acted upon immediately.

A Cardholder who is found guilty of misuse or fraudulent use is liable for action, which may include prosecution under the *Criminal Code Act Compilation Act 1913*, the *Public Sector Management Act 1994*, and the *Corruption and Crime Commission Act 2003*. Cardholders must be aware of these consequences.

5.1 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.
- Understand and sign the 'Cardholder Agreement'.
- Understand their State agency's policy and procedures, supplementary to the Guidelines and governing legislation on Purchasing Cards.

5.2 Cardholders' responsibilities

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

- Records of all transactions (e.g. sales dockets, tax invoices) should be retained with the monthly statement.
- The Purchasing Card is not transferable and cannot be loaned to another person.
- The Cardholder is required to change the Personal Identity Number (PIN) upon receipt and must securely destroy any original PIN notification immediately after the Purchasing Card is activated.
- The PIN must never be disclosed to anyone.
- The Cardholder must immediately notify both the CUA Purchasing Card Contractor and the State Agency Purchasing Card Administrator if a Purchasing Card is lost or stolen, including outside normal business hours.
- The Purchasing Card should be kept in a safe and secure place.
- The Purchasing Card should not be used for cash advances except on the approval of the accountable authority.
- The Purchasing Card must not be used for personal purposes as defined in *TI 5 Expenditure and Payments - Requirement 2 Credit Cards* and in accordance with the State agency's policy and procedures.
- Higher-risk or sensitive transactions, including hospitality, alcohol, entertainment, or other purchases that may attract additional public scrutiny, should be supported by sufficient documentation demonstrating the business purpose, approvals obtained, and how the expenditure relates to the functions of the State agency.

- The Cardholder must surrender the Purchasing Card to their manager if they:
 - Cease their employment.
 - Take extended leave where the agency requires the card to be surrendered, suspended, or have spending limits reduced.
 - Move to a position where a Purchasing Card is not required.
 - Are instructed to surrender their Purchasing Card by their manager or supervisor.
- Cardholders or managers are to destroy the Purchasing Card upon surrender or expiry.

Cardholders should also be aware that holding a Purchasing Card will not affect their personal credit rating.

5.3 Monitoring Purchasing Card expenditure

Where reconciliation of statements is the Cardholder's responsibility, Cardholders must ensure reconciliations and approvals are completed within agency-defined timeframes to support effective monitoring and accurate financial reporting:

- Review monthly statements against transaction records and allocate charge codes where necessary.
- Verify all transactions and attach relevant supporting documentation as evidence of review.
- Submit reconciled statements to their manager for approval.

6 MINIMISING RISKS

To minimise security risks and to ensure probity and accountability, State agencies should:

- Develop internal guidelines tailored to agency policies and practices.
- Ensure Cardholders have access to both the Guidelines and the agency's Purchasing Card Policy.
- Create a clear Cardholder Agreement outlining responsibilities and legal obligations. Ensure all Cardholders understand then sign the Agreement. (A sample agreement is provided at Appendix 3).
- Ensure Cards are signed by the Cardholder as soon as possible.
- Ensure Cardholders are aware of the requirements of *TI 5 Expenditure and Payments - Requirement 2 Credit Cards*; this should be included in the agency's Purchasing Card Policy.
- Maintain an up-to-date register of Cardholders and their signed agreements.
- Develop and implement training for Cardholders and staff who approve Purchasing Card transactions.
- Immediately inform Cardholders and update agreements, if applicable, of changes to the Guidelines and your agency Purchasing Card Policy.

- Initiate appropriate action for any non-compliance including investigation, loss of card privileges, disciplinary action and prosecution for serious cases, as prescribed under the *Public Sector Management Act 1994*, the *Criminal Code Act Compilation Act 1913*, the *Corruption and Crime Commission Act 2003* or other applicable legislation.
- Destroy surrendered cards by cutting them diagonally through the chip.

A review must be done, as required by *TI 5 Expenditure and Payments – Requirement 2.5 Credit Cards*, as soon as a cardholder no longer has a credit card. Agencies may also choose to regularly review.

6.1 Purchasing other than in person

Email

Ensure Purchasing Card details are not provided via email.

Over the Internet (Electronic)

The decision to use a Purchasing Card for online transactions should be governed by agency policy and delegated approval requirements. Agencies should carefully assess any associated risks. Internet purchases follow the same requirements as traditional purchasing, and buyers must comply with the Western Australian Procurement Rules, agency purchasing policies, relevant legislation, the *Financial Management Act 2006*, and Treasurer's Instructions.

If a State agency intends to use a Purchasing Card for internet purchases, it should consider:

- If it has appropriate internal approval processes in place to effectively manage internet transactions.
- Whether the State agency has properly assessed whether alternative procurement options are available and whether the benefits of purchasing online outweigh the associated risks.
- The supplier's level of reliability and how confident the agency is in their capability.
- The security measures used for the transaction. For example, are there secure website indicators such as information provided on encryption, does the site use "https" rather than "http" at the beginning of the URL? does the "padlock" symbol appear on the internet toolbar? Are you required to provide the CVV number or Visa Secure?
- Agencies should ensure tax invoices, payment confirmations and supplier documentation are retained for all online purchases.

Telephone

- Telephone orders are difficult to control, and to resolve errors or disputes. Where a telephone purchase is the only option available, the State agency must determine an appropriate method for recording the transaction. State agencies should consider using a customised transaction form for such purchases including the following details:
 - Date of transaction.
 - Supplier name of the goods or services.

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- 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, Procurement Directions or State agency Purchasing Card policy.
- Cost centre (optional).
- Expenditure code details (where appropriate).
- Signature of Cardholders to verify that details are correct.
- A reminder to attach all available supporting documentation, including sales dockets, tax invoices, receipts, booking confirmations and supplier confirmation emails. A sample 'transaction form' is provided at Appendix 2.

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.

6.2 Purchasing goods from a supplier without an ABN - Pay as You Go (PAYG) Withholding

Before authorising full payment by Purchasing Card, confirm whether the supplier has an ABN. If not, 49% of the payment must be withheld and remitted to the Australian Taxation Office (ATO) unless an approved Exception applies.

If a supplier does not have an ABN, confirm the applicable Exception before authorising payment by Purchasing Card. Attach the completed ATO form to the invoice to demonstrate why withholding does not apply.

The Exceptions to this requirement are outlined on the ATO's website, '[Statement by a supplier not quoting an ABN | Australian Taxation Office \(ato.gov.au\)](https://www.ato.gov.au/ato/content/suppliernotquotinganabn)'.

If an invoice is issued and does not include an ABN, it is considered you have authorised the full payment amount when you ordered the goods/services and the 49% withholding payment to the ATO still applies.

Where an ABN is not received, tax will need to be withheld. You will need to complete and remit a '[PAYG payment summary – withholding where ABN not quoted | Australian Taxation Office](https://www.ato.gov.au/ato/content/paygsummary)' form as required under the ATO's guidelines.

7 MONITORING EXPENDITURE AND MANAGING ACCOUNTS

7.1 Monitoring Purchasing Card expenditure

Use of the Purchasing Card must be actively monitored to ensure compliance with State agency Purchasing Card Policy, the Guidelines, and all governing legislation. Monitoring should include:

- Reviewing monthly transaction reports.
- Conducting annual assessments to identify dormant or low-usage cards for potential cancellation.

- Monitoring all high-value transactions.
- Ensuring each transaction is independently and regularly reviewed by someone other than the cardholder to confirm it was not for personal or inappropriate use as per *TI 5 Expenditure and Payments - Requirement 2 Credit Cards*.

7.2 Purchasing Card statements

To simplify monitoring, the CUA Purchasing Card Contractor can provide State agencies with electronic reporting capability. State agencies can contact the Purchasing Card Contractor to block spend against certain merchant outlets through merchant category code blocking.

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 Purchasing Card Contractor will automatically 'sweep' the designated State agency bank account at the end of the second day (or next business day) after the end of the statement period end date. State agencies need to reconcile their account in accordance with their processes. Generally, Cardholders will have primary responsibility for verifying the statement details.

7.3 Australian Taxation Office - Purchasing Card statements and tax invoices

The ATO has released a final ruling entitled, "Goods and services tax: corporate card statements – entitlement to an input tax credit without a tax invoice". This ruling can be found at [GSTR 2000/26 | Legal database](#) (GSTR 2000/26).

For a State agency to claim input tax credits from the ATO, always request a tax invoice/receipt from the merchant.

7.4 Processing accounts

Processing accounts for Purchasing Cards should focus on the most efficient practices and the due date for payment. This focus may be constrained by organisational structures and the placement of functional responsibility for the payment of accounts. Issues which may affect a State agency's processing arrangements include:

- The monthly payment of the State agency's Purchasing Card account should be certified by a certifying officer as required under *TI 5 Expenditure and Payments - Requirement 1 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 Chief Financial Officer (CFO) and/or monitoring officer should notify the Administrator if the Cardholder exceeds limits imposed or if abuse is suspected.
- 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.
- Any dispute of transactions must be lodged in writing within 90 days.

- 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 insured by the Contractor against unauthorised transactions made by a Cardholder.

8 RECORD KEEPING

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 for further information.

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 Purchasing Card is issued for a fixed period but may be cancelled at any time by either the State agency or the CUA Purchasing Card Contractor.

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 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, for 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 refers to 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 for Purchasing Card issues and is, the main contact for the Purchasing Card Contractor in the State agency.

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.

Tap and Go or Contactless Payment – Purchases made directly at the point of sale, without requiring prior authorisation.

Tax Invoice - document generally issued by the supplier. It shows the price of a good or service, 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.

Legislation

- *Procurement Act 2020*
- *Financial Management Act 2006*
- *Public Sector Management Act 1994*
- *Corruption, Crime and Misconduct Act 2003*
- *Criminal Code Act Compilation Act 1913*
- *Freedom of Information Act 1992*
- *Public Interest Disclosure Act 2003*
- *State Records Act 2000*

Policy and Procedures

- Common Use Arrangement Purchasing Card Services and Expense Management System CUAPC2019, [Purchasing Card Services and Expense Management System CUAPC2019](#)
- Western Australian Procurement Rules 2020, [Western Australian Procurement Rules](#)
- General Procurement Direction 2025/07, [general-procurement-direction-2025-07-western-australian-procurement-rules.PDF](#)
- Financial Administration Bookcase
 - Treasurer's Instructions
- Western Australian Purchasing Card Guidelines
- General Conditions of Contract December 2016

APPENDIX 1

STREAMLINING YOUR PURCHASING PROCESS

The adoption of Purchasing Cards streamlines your purchasing processes, providing significant administrative and cost advantages.

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
State agency 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
State Agency pays 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:**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, always 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 the 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. 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.

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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] Purchasing Card Conditions of Use and the [State agency name] Purchasing Card Policy. 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)