



CORPORATE POLICY STATEMENT NO. 22

PURCHASING CARDS

July 2025

1. OBJECTIVE

To guide employees, including volunteers and contractors on the appropriate use of department issued purchasing cards for the purchase of goods and services.

2. SCOPE

This policy applies to all employees who have been issued with a purchasing card and those involved in administering purchasing cards for the Department of Biodiversity, Conservation and Attractions (DBCA or department). This includes, but is not limited to, purchasing card holders, purchasing card coordinators, administrative and finance officers, supervisors, business managers and cost centre managers. This policy does not apply to Botanic Gardens and Parks Authority, Rottnest Island Authority and Zoological Parks Authority.

3. CONTEXT

This policy ensures the department's compliance with the *Financial Management Act 2006*, relevant Treasurer's Instructions (TIs) and Guidelines (TGs), and the Western Australian Government Purchasing Card Guidelines, while aligning with DBCA Financial Management Manual.

Purchasing cards must be used in line with relevant legislation to maximise the benefits of use in procuring goods and services while maintaining strong internal controls over expenditure and the acquittal process.

The benefits of using a purchasing card are:

- Facilitating timely remittance payments to suppliers.
- Reducing administration costs.
- Minimising paper-based ordering and payment methods.

The department adheres to the mandatory Common Use Arrangement (CUA) with the National Australia Bank (NAB) for supplying purchasing cards to government agencies.

4. LEGISLATION

The department has responsibilities under the following legislation:

- [Public Sector Management Act 1994](#)
- [Good and Services Tax Act 1999](#)
- [Corruption and Crime Commission Act 2003](#)
- [Financial Management Act 2006](#)
- [Goods and Services Tax Ruling 2006/09](#)

- [Procurement Act 2020](#)
- [Purchasing Card Services and Expense Management System Common Use Agreement](#)
- [Western Australian Government Purchasing Card Guidelines](#)
- [Treasurer's Instruction 5 and Treasurer's Guideline 5: Expenditure and Payments](#)
- [Treasurer's Instruction 8: Financial Accounting and Reporting](#)
- [Treasurer's Guidance 12: Registers](#)
- [Public Sector Commissioner's Circular 2009-18 Guidelines for expenditure on official hospitality](#)

5. DEFINITIONS

Accountable Authority: The Director General is the Accountable Authority, responsible for ensuring compliance with DBCA's Purchasing Cards Policy and overseeing cardholder obligations.

Card Administrators: Officer(s) responsible for managing and administering the purchasing card system. They are authorised to submit approved amendment requests, and new cardholder applications. The Coordinator Accounts Payable and Purchasing Card and the Purchasing Card Coordinator, both positions in Finance Branch (FB), serve as Card Administrators for all department issued purchasing cards.

Cardholder: A department employee, volunteer or contractor who has been issued a Western Australian Government Purchasing Card.

Cardholder Coordinator: An administration and/or finance officer who manages and oversees their cost centre's purchasing card expenditure.

Chief Finance Officer (CFO): The person appointed to the role of Chief Finance Officer under section 57 of the *Financial Management Act 2006*.

Personal Purpose: A purpose that is not directly related to performing functions for the department.

Personal Use Expenditure: Expenditure on goods and / or services for a purpose that is not directly related to performing functions for the department whether due to error or fraudulent activity.

Reviewer: An individual authorised to review and approve purchasing card transactions, ensuring compliance with departmental policies and relevant legislation.

6. POLICY

6.1 General

- 6.1.1 Department purchasing cards may be issued to public service employees, volunteers or external contractors responsible for purchasing goods and services as part of their duties.
- 6.1.2 The card may be used for operational expenses, travel, accommodation, training and development, as determined by the Accountable Authority. Air travel expenses require prior written approval.

- 6.1.3 Alcohol purchases are limited to one drink as part of an evening meal during overnight travel. This excludes when the meal is within a period of paid fire service or other paid duty. In such circumstances, alcohol must not be purchased using a corporate purchasing card.
- 6.1.4 Purchasing cardholders must ensure value for money is sought in procuring goods and services. Purchasing should be made from reputable suppliers, verifying legitimacy and compliance with procurement policies.
- 6.1.5 The card is a payment mechanism and does not replace the requirement to obtain quotations or call for tenders as outlined in [Corporate Policy Statement No. 57: Procurement Goods, Services and Works](#) and related Standard Operating Procedures. Additionally, the splitting of purchases to bypass procurement limits is prohibited.
- 6.1.6 Purchasing card is the preferred payment method for goods or services up to \$5000 (including GST). It may also be used for purchases above \$5000, where practicable. However, for purchases valued at \$5000 (including GST) or more, a Manual Purchase Order (MPO) must be raised and approved by the relevant Delegated Authority.
- 6.1.7 Purchasing cards should not be used to acquire Fixed Asset (an item valued at \$5000 or above). If this is unavoidable contact FB Asset Management for further guidance.
- 6.1.8 The management and use of the purchasing cards are governed by a decentralised arrangement, with local cost centres responsible for day-to-day operations. This includes the approval of credit card limits, granting cash advance feature to authorised users for specific purposes, and the cancellation or suspension of cards when employees leave or go on extended leave. These processes are subject to regular review and verification by FB to ensure compliance and accountability.
- 6.1.9 FB will monitor cardholders' transactions regularly and follow up on unacquitted transactions with cost centres. Periodic reviews will also be conducted to identify cards that have been inactive for the previous 12 months and ensure appropriate action is taken. Cost centre managers and CFO have the authority to cancel or suspend a purchasing card.
- 6.1.10 Purchasing cards must not be used with personal online accounts (e.g. personal PayPal, Uber).
- 6.1.11 Using purchasing cards with personal incentive schemes (e.g. Coles Flybuys, Woolworths Rewards, Frequent Flyer) to gain personal benefits is prohibited.

6.2 FlexiPurchase

- 6.2.1 The department utilises NAB FlexiPurchase, a non-mandatory service, for the paperless acquittal of purchasing card transactions, in accordance with the Purchasing Card Services and Expense Management System CUA.
- 6.2.2 All purchasing card transactions in NAB FlexiPurchase must be reviewed and approved by authorised reviewers in specified timeframes.

6.3 Personal expenditure

- 6.3.1 Department purchasing cards must not be used for personal use expenditure. Any personal use expenditure incurred must be reimbursed to the department in accordance with TI 5 Expenditure and Payments, Corporate Guideline 47:

Purchasing Cards, and the Department's Cardholder Agreement - Conditions of Use. All personal use expenditure must be recorded and reported in compliance with the relevant TIs and TGs.

7 STANDARDS

The standards required to attain the highest achievable departmental performance in procurement are prescribed in legislation, and codes administered by relevant Western Australian government agencies. Departmental standards are set out in various finance policies, procedures and guidelines.

8 POLICY IMPLEMENTATION STRATEGIES

The strategies that have been formulated to implement the policy statements above are contained in the department's [Corporate Guideline No. 47: Purchasing Cards](#).

9 CUSTODIAN

Deputy Director General Science, Strategy and Governance.

10 PUBLICATION

This policy will be made available on the department's intranet.

11 KEY WORDS

Purchasing Cards; National Australia Bank (NAB); Procurement; Common Use Arrangement (CUA); Personal Purpose; Personal Use Expenditure; Compliance; Governance.

12 REVIEW

The policy will be reviewed no later than five years from the date of approval.

13 APPROVAL

Approved by



Stuart Smith
DIRECTOR GENERAL
ACCOUNTABLE AUTHORITY

Date: 30 July 2025