



- POLICY -

Government Purchase Cards

Policy Statement

This Policy, Treasurer's Instruction 12 - Government Purchase Cards and associated Government Purchase Cards Procedure provide the framework associated with how to obtain, use and manage government purchase cards.

Government purchase cards may only be used for authorised TAFE SA business that is in direct connection with, or as a direct consequence of, the cardholder's functions and duties, such as the payment of low value consumables in accordance with:

- Treasurer's Instruction 8 – Financial Authorisations;
- Treasurer's Instruction 12 – Government Purchase Cards; and
- TAFE SA Delegations framework

Misuse of government purchase cards may result in revocation of issued government purchase card and disciplinary action against the cardholder.

Scope

Any TAFE SA employee who is issued with a government purchase card or is responsible for the supervision and/or the administration of government purchase cards.

Policy

Purchase cards are used:

- > to maximise administrative efficiencies and facilitate effective cash management; and
- > as a method of payment rather than a method of procurement.

The key principles that staff must comply with for the use and management of government purchase cards include:

- > The issuance and/or withdrawal of a purchase card is at the sole discretion of the appropriate delegate in accordance with the delegation framework and is driven by TAFE SA's business needs;
- > Purchase cards must only be issued to ongoing or fixed-term employees who occupy a position that has a regular and demonstrated need to purchase high volume, but low value goods or services as part of their official duties. Seniority is not a criteria, nor is an existing delegated authority to incur expenditure;
- > Use of purchase cards will be subject to rigorous accountability and control arrangements by TAFE SA. All authorisations of expenditure need to be publicly defensible;
- > New purchase card requests must include a signed "agreement and acknowledgement by cardholder" which forms part of the card application. This details appropriate responsibilities and limits on the use of the purchase card.

- > Cardholders and those responsible for the administration, authorisation and approval of government purchase card expenditure must perform their duties honestly with skill and care; and always act in the best interests of TAFE SA as opposed to their own personal interests or convenience;
- > Cardholders must obtain and maintain GST compliant tax invoices/receipts and other associated documentation which relate to their expenditure;
- > Purchase cards will be issued with standard transaction and monthly account limits; and
- > Application for higher card limits must be approved by the appropriate delegate in accordance with TAFE SA Delegation framework, however this must also be in accordance with the maximum limits prescribed in Treasurer's Instruction 12 Government Purchase Cards.

Conditions of Use

- > Government purchase cards and numbers must be kept secure at all times, including restriction of its use by another person;
- > Cardholders must not photocopy their government purchase card and send the photocopy to a supplier;
- > In the case of loss, theft or misuse of the card, upon the cardholder becoming aware report immediately to the purchase card provider and the TAFE SA Authorised Officer;
- > Cardholders must obtain a GST compliant tax invoice or receipt for every transaction made on their government purchase card;
- > Government purchase cards must not be used to circumvent any other policies, procurement requirements or limits;
- > Government purchase cards must not be used to split transaction amounts over two or more sales to negate credit limits or GST;
- > Cardholders must not use their government purchase cards for personal transactions, nor knowingly permit another person to use their card in that manner;
- > Cardholders that either intentionally or unintentionally use their government purchase card twice within a 12-month period for personal transactions or unauthorised purchases will have their government purchase card cancelled;
- > Purchases made by telephone are not encouraged unless a receipt can be emailed or faxed through immediately;
- > Purchases may be made via the internet, provided the supplier has an ABN and the site is secure. Secure sites have a padlock icon in the address bar of the browser as an online indication that security protection is provided;
- > Cardholders must not exclude a supplier from consideration, solely on the basis that they do not accept payment by government purchase card;
- > Expenditure must be coded on a regular basis and no less than once per month (or by end of month if this comes first); and
- > Government purchase cards will be cancelled if there are no authorised purchases during a six (6) month period unless written authorisation to retain the card is provided by the cardholder's Executive Director;

- > Government purchase cards must be cancelled when the cardholder resigns, transfers to another position in which the use of the government purchase card is no longer required, or does not hold the appropriate financial delegation.

Government purchase cards are issued to individual employees on behalf of TAFE SA and are not transferable. The liability for transactions rests with TAFE SA, however, cardholders may be held to be personally liable for any unauthorised use, unless the unauthorised use is the result of:

- > the card being lost or stolen (provided the cardholder took adequate measures to prevent the card from being lost or stolen and reported its loss or theft immediately); or
- > is otherwise the result of fraud on the part of some third party such as a supplier.

Roles and Responsibilities

Position	Responsibility
Cardholder	<p>Comply with the Conditions of Use as outlined within this policy</p> <p>Identify any disputed transactions and notify the card provider and the TAFE SA Authorised Officer as soon as possible. Noting the statute of limitation is 60 days to lodge a dispute from the date of transaction.</p> <p>Ensure a GST compliant tax invoice/receipt is uploaded when coding the transaction in the online purchase card system for each transaction.</p> <p>Ensure that all receipts for uncoded transactions are left with their supervisor prior to taking extended leave or leaving TAFE SA.</p> <p>Code all transactions in the online electronic purchase card system no less than once per month (or by the end of the month if this comes first), including a full description of the transaction. Generic descriptions such as "goods" are unacceptable.</p> <p>Ensure that purchases of entertainment that incur Fringe Benefits Tax (FBT) are identified on the coding page within the online purchase card system and appropriate details and description are recorded.</p> <p>Ensure purchase card details are not included via email transmission as these communications can be intercepted and opened for misuse by an unauthorised party.</p> <p>Must not use the government purchase card for personal transactions or any other unauthorised purchases, nor knowingly permit another person to use their card in that manner.</p> <p>Not attempt to transact business with overseas websites where these protections may not apply. If an overseas transaction is necessary, further investigation should be conducted.</p> <p>If a particular App/site must be used and only purchase cards can be used for payment, the cardholder must ensure, that the service/site is fully</p>

	<p>'Payment Card Industry (PCI) Data Security Standard (DSS)' certified. If the App/site is not PCI DSS Certified, the App/site must not be used.</p> <p>If leaving the organisation:</p> <ul style="list-style-type: none"> • ensure that all transactions are fully resolved in the online purchase card system; • complete appropriate form to cancel card and submit to the TAFE SA Authorised Officer; and • securely destroy and dispose of the purchase card.
<p>Cardholder Supervisor</p>	<p>Ensure use of the purchase card complies with the Conditions of Use as outlined within this policy.</p> <p>Approve cardholder transactions within the online purchase card system, actively managing the coding process by:</p> <ul style="list-style-type: none"> • verifying the online purchase card system transactions against the uploaded tax invoices/receipts; • ensuring transactions incurred are a necessary part of official business requirements; • where the expenses relate to travel (except air travel), ensuring that the travel determinations as outlined in <u>Commissioner's Determination 3.2</u> have not been exceeded and appropriate approvals have been granted; • ensuring clearly legible tax invoice/receipt (and any other supporting documentation) has been uploaded to substantiate each transaction before approving; • ensuring correct tax codes and account classifications are captured prior to approval; • ensuring that all transactions pending approval are processed no less than once per month (or by end of month if this comes first); • ensuring that all documentation is stored within the workgroup in accordance with <u>TAFE SA Records Management Policy</u> and is available for audit checks; • not have another officer make the purchase to avoid the approval process; • identifying any misuse, unusual transactions or personal purchases and notifying the TAFE SA Authorised Officer; and • ensure the card has been cancelled if a cardholder has left TAFE SA and has not returned/cancelled their card.
<p><u>Authorised Officer</u></p>	<p>Review and authorise all TAFE SA purchase card related requests before submitting to Shared Services SA, which includes:</p> <ul style="list-style-type: none"> • ensuring appropriate delegate approval has been provided in accordance with the delegation framework, where required; • ensuring "Agreement and Acknowledgement by Cardholder" has been signed by the applicant for all new card applications; • ensuring appropriate supporting documentation is provided by the cardholder where required; • ensuring all minimum mandated requirements relating to the particular request have been completed; and • rejecting requests which do not meet minimum requirements.

	<p>Identify and arrange the cancellation process of any government purchase cards not used within a six-month period unless written authorisation is provided by the cardholder's Executive Director.</p> <p>Cancel the government purchase card of cardholders that have intentionally or unintentionally used their government purchase card twice within a 12-month period for personal transactions or any other unauthorised purchases.</p> <p>Maintain a purchase card register for TAFE SA and annually verify the list with Executive Directors of cardholders.</p> <p>Follow up monthly reports including unprocessed transactions, unapproved transactions and disputed transactions issued by Shared Services SA with relevant cardholders and cardholder supervisors.</p>
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Definitions

Term	Definition
Online purchase card system	The system administered by Shared Services SA, which is used by cardholders, proxies and supervisors to acquit, certify and approve purchase card transactions
Cardholder	A TAFE SA employee issued with a government purchase card for use in accordance with this policy
Supervisor	A cardholder's direct line manager responsible for approving purchase card transactions
TAFE SA Authorised Officer	Nominated TAFE SA employee/s responsible for vetting and authorising all government purchase card requests.
Authorised Purchases	<p>Authorised Purchases are determined to be:</p> <ul style="list-style-type: none"> • Consumable items and/or operational goods and services up to \$2,200 (GST inclusive) per transaction, such as car hire, accommodation or electrical equipment required in undertaking official TAFE SA business; • Catering and entertainment; • Gifts/Tokens of Appreciation and award ceremony expenses, and award prizes (Store/gift vouchers are acceptable for this purpose only) <u>not exceeding \$50 per item</u> subject to prior approval by the relevant Director or Executive Director; • Business lunches, coffees and drinks, where multiple staff are present, however the most senior staff member must make the purchase on their card; • Taxi fares and incidental costs incurred in undertaking official business; • Fuel, but only in the following exceptional circumstances:

	<ul style="list-style-type: none"> ○ Fuel for operating and/or educational equipment (e.g., generators); ○ Hire car (e.g., Avis / Budget) being used for official business travel; ○ Travelling to remote rural locations in a TAFE SA or Fleet SA vehicle where Fleet Fuel cards are not accepted; and ○ When using a TAFE SA or Fleet SA vehicle and that vehicle has no Fleet Fuel card (e.g., it has been lost or damaged etc.). <p>In any of these circumstances, if fuel is purchased, full details (i.e., reasons why) must be included when acquitting transactions in the online electronic purchase card system.</p>
<p>Unauthorised Purchases</p>	<p>Government purchase cards must not be used for:</p> <ul style="list-style-type: none"> • Any goods and/or services that are not of an official business nature, such as personal expenses and/or private use; • Internal transactions including staff development delivered by TAFE SA to TAFE SA employees; • Air travel. All air travel must be booked via the across-government Travel Management Services contract which is billed via invoice; • Contracts of Employment; • Long-term supplier contracts; • Any goods and/or services where requisitions or purchase orders have been raised; • Withdrawal of cash; • Store/gift vouchers for use by staff; • Donations to charities or not-for-profit organisations; • Alcohol, unless is it for teaching purposes or has been approved by the appropriate delegate in accordance with the delegation framework; • Intra and internal functions of a social nature such as farewells, staff gifts (e.g., flowers), get-togethers and Christmas functions without prior approval of the appropriate delegate in accordance with the delegation framework. • Fuel for TAFE SA or Fleet SA vehicles where a Fleet Fuel card is issued with the vehicle. • Furniture, fittings and equipment, (e.g., chairs, tables, desks, shelving, cupboards, filing cabinets) as these can only be made by authorised Facilities staff, taking into consideration current corporate or across-Government contracts; • Meals/incidentals, etc. where a travel allowance (domestic or overseas) has or will be provided;

	<ul style="list-style-type: none"> • Items such as private telephone calls, alcohol, mini bar items, etc. These items must be paid by the employee personally; • Any ICT hardware or software, as these can only be made by authorised ICT staff. A list of ICT-related items that are allowed to be purchased by non-ICT staff and the appropriate object code to use, is located on the <u>TAFE SA Procurement Intranet site</u>. • Any online subscriptions to software services, and any service that stores, transmits or processes TAFE SA information, as this is classed as software and must be approved and purchased by authorised ICT staff.
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Associated Documents and References

Document/Reference Title
<u>Government Purchase Cards Procedure</u>
<u>Financial Management – Accounts Payable</u>
<u>Domestic Travel</u>
<u>Financial Management – Fringe Benefits Tax (FBT)</u>
<u>Records Management Policy</u>
<u>TAFE SA Delegations / Authorisations</u>
<u>Treasurer’s Instruction 8 – Financial Authorisations</u>
<u>Treasurer’s Instruction 12 – Government Purchase Cards</u>
<u>TAFE SA Procurement and Contract Management Framework</u>
<u>Commissioner’s Determination 3.2: Employment Conditions – Remuneration – Allowances and Reimbursements</u>

Document Control

Approved by			
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- PROCEDURE -
Government Purchase Cards

Procedure Statement

Purpose

This procedure supports the requirements of the TAFE SA Purchase Cards Policy and outlines the application of, and ongoing management and maintenance associated with the issue of government purchase cards.

This procedure describes the processes of how to:

- > apply for a purchase card or EMS profile;
- > change purchase card limits;
- > change position, supervisor or business unit;
- > cancel a purchase card;
- > change name on a purchase card;
- > assign proxy user authority;
- > manage extended leave (2 months or longer);
- > manage lost / missing receipts / invoices;
- > maintain and store hard copy receipts / invoices;
- > manage lost, stolen or compromised cards;
- > dispute transactions; and
- > upload receipts / invoices and other associated documents in EMS.

This procedure also outlines requirements associated with:

- > alcohol purchases;
- > purchases of gifts / tokens of appreciation;
- > purchases of store & gift vouchers for award ceremony or award prizes;

Scope

This procedure applies to all TAFE SA employees who are issued with a government purchase card or are responsible for the supervision and/or the administration of government purchase cards.

Roles and Responsibilities

Position	Responsibility
Cardholder	<p>Comply with the Conditions of Use as outlined within this policy</p> <p>Identify any disputed transactions and notify the card provider and the TAFE SA Authorised Officer as soon as possible. Noting the statute of limitation is 60 days to lodge a dispute from the date of transaction.</p> <p>Ensure a GST compliant tax invoice/receipt is uploaded when coding the transaction in the online purchase card system for each transaction.</p> <p>Ensure that all receipts for uncoded transactions are left with their supervisor prior to taking extended leave or leaving TAFE SA.</p> <p>Code all transactions in the online electronic purchase card system no less than once per month (or by end of month if this comes first), including a full description of the transaction. Generic descriptions such as "goods" are unacceptable.</p>

	<p>Ensure that purchases of entertainment that incur Fringe Benefits Tax (FBT) are identified on the coding page within the online purchase card system and appropriate details and description are recorded.</p> <p>Ensure purchase card details are not included via email transmission as these communications can be intercepted and opened for misuse by an unauthorised party.</p> <p>Must not use the government purchase card for personal transactions or any other unauthorised purchases, nor knowingly permit another person to use their card in that manner.</p> <p>Not attempt to transact business with overseas websites where these protections may not apply. If an overseas transaction is necessary, further investigation should be conducted.</p> <p>If a particular App/site must be used and only purchase cards can be used for payment, the cardholder must ensure, that the service/site is fully 'Payment Card Industry (PCI) Data Security Standard (DSS)' certified. If the App/site is not PCI DSS Certified, the App/site must not be used.</p> <p>If leaving the organisation:</p> <ul style="list-style-type: none"> • ensure that all transactions are fully resolved in the online purchase card system; • complete appropriate form to cancel card and submit to the TAFE SA Authorised Officer; and • securely destroy and dispose of the purchase card.
Cardholder Supervisor	<p>Ensure use of the purchase card complies with the Conditions of Use as outlined within this policy.</p> <p>Approve cardholder transactions within the online purchase card system, actively managing the coding process by:</p> <ul style="list-style-type: none"> • verifying the online purchase card system transactions against the uploaded tax invoices/receipts; • ensuring transactions incurred are a necessary part of official business requirements; • where the expenses relate to travel (except air travel), ensuring that the travel determinations as outlined in <u>Commissioner's Determination 3.2</u> have not been exceeded and appropriate approvals have been granted; • ensuring clearly legible tax invoice/receipt (and any other supporting documentation) has been uploaded to substantiate each transaction before approving; • ensuring correct tax codes and account classifications are captured prior to approval; • ensuring that all transactions pending approval are processed no less than once per month (or by end of month if this comes first); • ensuring that all documentation is stored within the workgroup in accordance with <u>TAFE SA Records Management Policy</u> and is available for audit checks;

	<ul style="list-style-type: none"> • not have another officer make the purchase to avoid the approval process; • identifying any misuse, unusual transactions or personal purchases and notifying the TAFE SA Authorised Officer; and • ensure the card has been cancelled if a cardholder has left TAFE SA and has not returned/cancelled their card.
<u>Authorised Officer</u>	<p>Review and authorise all TAFE SA purchase card related requests before submitting to Shared Services SA, which includes:</p> <ul style="list-style-type: none"> • ensuring appropriate delegate approval has been provided in accordance with the delegation framework, where required; • ensuring “Agreement and Acknowledgement by Cardholder” has been signed by the applicant for all new card applications; • ensuring appropriate supporting documentation is provided by the cardholder where required; • ensuring all minimum mandated requirements relating to the request have been completed; and • rejecting requests which do not meet minimum requirements. <p>Identify and arrange the cancellation process of any government purchase cards not used within a six-month period unless written authorisation is provided by the cardholder’s Executive Director.</p> <p>Cancel any government purchase card of cardholders that have intentionally or unintentionally used their government purchase card twice within a 12-month period for personal transactions or any other unauthorised purchases.</p> <p>Maintain a purchase card register for TAFE SA and annually verify the list with Executive Directors of cardholders.</p> <p>Follow up monthly reports including unprocessed transactions, unapproved transactions and disputed transactions issued by Shared Services SA with relevant cardholders and cardholder supervisors.</p>

Procedure Detail

Applying for a purchase card

Before recommending a purchase card be issued, Managers shall assess the business need based on the employee’s requirement to make multiple purchases of consumable items and/or operational goods and services up to \$2,200 (GST inclusive) per transaction.

When addressing the reasons for a card application, the following should be considered:

- > Is there anyone else within the team with a card that can do the purchasing?
- > If the card is predominantly for car parking expenses, then these can be claimed via a personal expense reimbursement in Basware.
- > If for meeting expenses, please provide some detail on what type of expenses this relates to.

- > If for travel, then please note that TAFE SA have mandated air travel which must be booked via the supplier appointed under the across government Travel Management Services Contract, which is invoiced in Basware, therefore credit cards should not be used for air travel under any circumstances.
- > HPI's are not eligible to apply for a purchase card.

If the Manager determines that a purchase card is required, a New Purchase Card / Expense Management System (EMS) Profile Application must be completed including justifiable reasons for the application in consideration of the above points.

All applications must ensure the following mandated criteria are completed before the application is submitted to the TAFE SA Authorised Officer:

- > Application must be approved by the CE, Level 1 Delegate or business unit Director only;
- > Purchase card applicant must read and sign the "South Australian Government Purchase Card Agreement and Acknowledge by Cardholder" page which forms part of the application.
- > All denoted mandated fields on the application must be completed.

Failure to complete the mandated requirements will result in the application being rejected and returned for completion.

Completed and approved applications should be sent to the TAFE SA Authorised Officer at adminprocurement@tafesa.edu.au

Note: The use of a State Government Purchase Card does not affect a personal credit rating and it cannot be used to obtain a rating elsewhere.

Applying for an EMS Profile only

If an employee requires an EMS Profile only, for the purpose of approving transactions for their employees only, a New Purchase Card / Expense Management System (EMS) Profile Application must be completed.

This does not require the CE, Level 1 Delegate or business unit Director to approve as this only provides access in EMS for the purpose of validating and approving transactions, however this should still be approved by the direct line Manager.

The "South Australian Government Purchase Card Agreement and Acknowledgement by Cardholder" page does not require completion.

Completed and approved applications should be sent to the TAFE SA Authorised Officer at adminprocurement@tafesa.edu.au

Change of purchase card limits

If a change of transaction or monthly limit is required, an Application for Changes to Existing Purchase Card will need to be completed.

A change of limit would generally only be requested in the following circumstances:

- > A one-off purchase is required on the purchase card and the current limits don't allow this where a purchase card is the only acceptable payment method

- > Overseas travel requirements where the current limits don't allow for accommodation and other business-related expenses
- > Centralised purchasing, e.g., ICT where purchases are being made on behalf of the business and existing limits (i.e., monthly limits) inhibit continuity of service provision.

Applications for a change of limit must be approved by the appropriate delegate as per TAFE SA Delegations.

In addition, the cardholder must read and sign the "South Australian Government Purchase Card Agreement and Acknowledgement by Cardholder" page including their changed card limits.

Completed and approved applications should be sent to the TAFE SA Authorised Officer at adminprocurement@tafesa.edu.au

Note: Any change to limits must comply with the maximum limits prescribed in Treasurer's Instruction 12 Government Purchase Cards (TI12)

Change of position, supervisor or business unit

If you have changed position, you must check if your new position holds financial delegation by referring to the published TAFE SA Delegations information and requires the use of a purchase card. If it does not, then you must cancel the purchase card.

If you have changed business units and/or have had a change of supervisor, your EMS profile will require updating by completing a Modify Existing EMS Details form. You only need to complete the fields on the form that require updating in EMS.

Note: If you have changed supervisor, it is important to ensure your new supervisor has an EMS profile otherwise you cannot be realigned to them in EMS. In this situation, the supervisor will be required to apply for an EMS Profile before you can be realigned.

Completed forms should be sent to the TAFE SA Authorised Officer at adminprocurement@tafesa.edu.au

Cancelling a purchase card

If a purchase card is no longer required due to change of position, the card is simply no longer required, or the cardholder is leaving TAFE SA, the cardholder is must complete an Application for Changes to Existing Purchase Card to "cancel card".

In addition, the purchase card must be securely destroyed and disposed of. There is no need to return cards to the TAFE SA Authorised Officer.

Cardholders must ensure all outstanding transactions in EMS are fully resolved before they leave TAFE SA. In the event the transaction for purchases made do not appear in EMS prior to departure, then original invoices/receipts must be left with the relevant EMS supervisor and proxy access will need to be arranged to allow for completion.

Completed forms should be sent to the TAFE SA Authorised Officer at adminprocurement@tafesa.edu.au

Change of name

If a purchase card was issued in a former name and you have since had a name change, then you will need to complete an [Application for Changes to Existing Purchase Card](#)

Note with any requests for a change of name on a purchase card and EMS Profile, you must also provide copies of marriage certificate, decree nisi or other supporting official documentation or your application will be rejected and returned.

Completed forms should be sent to the TAFE SA Authorised Officer at adminprocurement@tafesa.edu.au

Proxy user authority

Proxy authority can be assigned to other EMS users. This is generally only done in the following situations:

- > Executive Director / Director require their EA / PA to process transactions on their behalf
- > Cardholder is on leave and requires outstanding transactions to be processed during their absence
- > Cardholder has left TAFE SA and they have outstanding transactions requiring completion.

Proxy authority can be assigned as cardholder, supervisor or both and can be for a nominated temporary term or on a permanent basis. Temporary terms are preferred as these should only be interim arrangements in most cases.

To assign proxy authority to another EMS user, a [Modify Existing EMS Details](#) form must be completed and approved by either the cardholder, cardholder's EMS supervisor or TAFE SA Authorised Officer.

Completed forms should be sent to the TAFE SA Authorised Officer at adminprocurement@tafesa.edu.au

Note: Transactions processed by a proxy user and submitted for approval will automatically flow to "Waiting Accountholder Approval" status in EMS. This means the cardholder still needs to approve them in EMS before they flow on for approval. If the cardholder is on leave or has left TAFE SA and unable to perform this step, then you must notify the TAFE SA Authorised Officer so they can arrange for such transactions to be manually flowed for approval via Shared Services SA.

Extended leave (2 months or longer)

If a cardholder is taking extended leave (2 months or longer), then it is recommended that for the duration of their leave, an [Application for Changes to Existing Purchase Card](#) reducing their card limits (transaction or monthly limit) to \$1 is completed.

Under no circumstances should a cardholder leave their card for use by other staff during their absence. Decreasing limits will prevent any use on the card during extended absences.

If the card limit reduction is for a nominated period of time only (i.e., duration of the leave period), then the normal card limits should automatically reinstate at the end of that period.

In the event a cardholder has extended their leave or will not be returning, then either an extension of the card limit reduction or card cancellation (whichever is relevant to the situation) should be completed.

If transactions for purchases made prior to commencing leave do not appear in EMS, then original invoices/receipts must be left with the relevant EMS supervisor and proxy access may need to be arranged to allow for completion of outstanding transactions during the leave period.

Completed forms should be sent to the TAFE SA Authorised Officer at adminprocurement@tafesa.edu.au

Lost / Missing receipts/invoices

If a cardholder has lost/misplaced or not received their invoice/receipt for uploading into EMS, then a Purchase Card Missing Invoice/Receipt Voucher can be used in lieu of the invoice/receipt. This form must be signed/certified by the cardholder before being uploaded into EMS.

When using the Missing Invoice/Receipt Voucher form, the supplier's ABN must be included for transactions less than \$82.50 to allow TAFE SA to claim the relevant GST (if applicable) when using tax code T10. Where the ABN is not included, then tax code TNA should be used, meaning TAFE SA cannot claim GST.

Where the value is greater than \$82.50, then TAFE SA cannot claim GST and tax code TNA must be used. This information is also outlined on the Missing Invoice/Receipt Voucher form under section 2.

This is in accordance with requirements set by the Australian Taxation Office.

Maintenance and storage of hard copy (original) receipts/invoices & supporting documentation

The hard (original) copy of all documents related to EMS transactions **must** be retained by the cardholder for storage and archiving purposes (as per TAFE SA Records Management Policy). It should be noted, these records may also be required for audit checks.

At or after the 5th working day of each month, the cardholder should print their Purchase Card Statement Report from EMS for the previous billing period, then attach all relevant receipts and supporting documentation before storing.

Supervisors are not required to sign the EMS Purchase Card Statement Report, however at their discretion, some business units have opted to do this.

Cardholders must ensure a compliant tax invoice/receipt is received which includes full description of items purchased, GST if applicable and is clearly legible when uploaded into EMS.

Cardholders must leave their receipts for transactions for uncoded transactions with their Supervisor prior to taking extended leave.

Where cardholders are leaving the organisation, they must leave their hard copy purchase card information with their Supervisor.

Alcohol purchases

Other than for teaching purposes, purchase of alcohol is not permitted without prior approval of the CE.

If purchasing alcohol other than for teaching purposes, written approval must be sought from the CE prior to purchase. A copy of the approval is to be uploaded into EMS with the accompanying tax invoice/receipt. A detailed description relating to the alcohol purchase must also be included with the coding.

Note: All alcohol purchases in EMS must be coded to activity YB and be managed in accordance with the TAFE SA Policy Management Framework – Fringe Benefits Tax (FBT)

Gifts / Tokens of appreciation

Purchase of Gifts/Tokens of appreciation may be purchased up to a maximum value of \$50 subject to prior approval of the relevant Director or Executive Director. Expenditure for gifts should be properly substantiated with appropriate documentation recorded and uploaded as evidence in EMS.

Store & Gift Vouchers for award ceremony or award prizes

Purchase of Gifts/Tokens of appreciation may be purchased up to a maximum value of \$50 subject to prior approval of the relevant Director or Executive Director. Expenditure for gifts should be properly substantiated with appropriate documentation recorded and uploaded as evidence in EMS.

Lost, Stolen or compromised cards

If a purchase card has been lost, stolen or compromised, this must be reported immediately to ANZ (available 24/7):

- > Within Australia – 1800 033 844
- > From overseas - +61 3 8699 6955

If there have been fraudulent transactions on a lost/stolen purchase card, the matter must also be reported to SAPOL.

The TAFE SA Authorised Officer must also be notified at adminprocurement@tafesa.edu.au of such instances.

Where a card has been compromised and it has been reported to ANZ, the transaction/s must also be 'disputed' within EMS.

Note: Disputing a transaction in EMS does not notify ANZ and the cardholder must contact the bank directly.

Disputing transactions

Before disputing a transaction, cardholders should refer to the information on the Procurement Credit Card intranet relating to Disputed Transactions

Where an unauthorised / fraudulent transaction has been identified in EMS, the cardholder must contact ANZ immediately (available 24/7):

- > Within Australia: 1800 033 844
- > From overseas: +61 3 8699 6955

Note: If a dispute is lodged with ANZ after 60 days from the transaction date, ANZ may not be able to assist as credit card schemes govern ANZ's time frames for action and TAFE SA will most likely become liable for the expense.

Uploading receipts / invoices and other associated documents in EMS

Invoices/receipts and any other associated documents must be uploaded into EMS. This can be done 2 ways:

1. Scanning and saving them to your computer or shared drive ready for upload into EMS; or
2. Sending the invoice/tax receipt or associated documents in an email to receipts.tafesa@inlogik.com - however it is important to ensure that the email address the receipt is sent from is your TAFE SA email as this is registered against your user profile in the system. Where you are using your own personal email address to send in a receipt or invoice, ensure you cc your TAFE SA email address as the system will recognise this and assign the receipt to your EMS profile.

General Information / Assistance

If you require any clarification on completing any purchase card related forms or just require general information about purchase cards, please contact the TAFE SA Authorised Officer whose contact details can be found under "Contact" on the Procurement Intranet Credit Cards page.

Definitions

Term	Definition
Cardholder	A TAFE SA employee issued with a government purchase card
Cardholder Supervisor	A cardholder's direct line manager responsible for approving purchase card transactions electronically within EMS

EMS	The on-line electronic ANZ purchase card Expense Manager System administered by Shared Services SA, which is used by cardholders, proxies and supervisors to acquit, certify and approve purchase card transactions
TAFE SA Authorised Officer	Nominated TAFE SA employees who are responsible for vetting and authorising all government purchase card requests

Associated Documents and References

Document/Reference Title
<u><i>User Reference Guide</i></u>
<u><i>Disputed Transactions</i></u>
<u><i>Expense Type and Object Code List</i></u>
<u><i>Records Management Policy</i></u>
<u><i>Government Purchase Card Policy</i></u>
<u><i>Treasurer's Instruction 8 – Financial Authorisations</i></u>
<u><i>Treasurer's Instruction 12 – Government Purchase Cards</i></u>
<u><i>TAFE SA Procurement and Contract Management Framework</i></u>
<u><i>Commissioner's Determination 3.2: Employment Conditions – Remuneration – Allowances and Reimbursements</i></u>

Document Control

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