

SA Health

Policy

Purchase Card and Stored Value Card

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Version 6.0

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OFFICIAL



Government
of South Australia

SA Health

1. Name of Policy

Purchase Card and Stored Value Card

2. Policy statement

This policy provides the mandatory requirements for the applications, use and management of government purchase cards and stored value cards across SA Health to ensure compliance with [Treasurer's Instruction 12 Government Purchase Cards and Stored Value Cards \(TI 12\)](#) and [Treasurer's Instruction 13 Expenditure Incurred by Ministers and Ministerial Staff requirements \(TI 13\)](#).

3. Applicability

This policy applies to all employees and contracted staff of SA Health; that is all employees and contracted staff of the Department for Health and Wellbeing (DHW), Local Health Networks (LHNs), including state-wide services aligned with those Networks, and SA Ambulance Service (SAAS).

This policy does not apply to external recipients of stored value cards issued by SA Health.

Refer to TI 13 for management of purchase cards issued to the Minister or Ministerial Officers.

4. Policy principles

SA Health's approach to purchase cards and stored value cards is underpinned by the following principles:

- > We will maintain the reputation of the South Australian Government by complying with the Public Sector Code of Ethics in the use of government purchase cards and stored value cards.
- > We will uphold the principles of probity, integrity, accountability and transparency in all purchase card and stored value card activities.
- > We will ensure that appropriate governance is in place for purchase card and stored value card activities.

5. Policy requirements

- > The approval, issue and use of purchase cards and stored value cards must comply with:
 - o TI 12
 - o TI 13 (where applicable).
- > New purchase cards and limit amendments must be approved by a delegate with authority to approve the use of a purchase card.
- > Purchase cards must only be issued to employees with contract authorisation sufficient to cover the transaction limit.
- > Purchase cards must only be used for official SA Health business.
- > Purchase cards must not be used by persons other than the cardholder.
- > Purchase cards must not be transferred between different billing accounts.
- > Stored value cards must only be distributed for official SA Health business and for their originally approved purpose, unless new approval is obtained and recorded.
- > Stored value cards must only be used where purchase cards and other means of payment are unavailable, would cause unacceptable delays or be prohibitively expensive.

- > A purchase card or stored value card must not be used to pay for expenses claimed as an allowance or for which reimbursement is sought.
- > Purchase cards and stored value cards must not be used to circumvent other mandated procurement and accounts payable policy requirements and systems, including splitting purchases into multiple lesser amounts in order to bypass transaction limits.

Purchase Card

Application and Issue of a Purchase Card

- > New purchase card requests must comply with the identification, approval and other instructions in *Appendix 1: New Purchase Card Application Mandatory Instruction*.
- > Purchase cards must only be issued to:
 - SA Health employees;
 - Ministers with responsibility for activities undertaken by SA Health;
 - Ministerial Officers in positions entitled to use a SA Health purchase card; or
 - appointees to positions established under a specific Act falling within the portfolio responsibility of the Minister for Health and Wellbeing.
- > Purchase cards must only be issued on a one purchase card per person basis and must not be reassigned from one person to another.

Purchase Card Register

- > New Purchase cards and any maintenance information must be recorded in iExpense, which is the SA Health purchase card register, as soon as practicable.

Purchase Card Transaction Limit and Monthly Account Limit

- > The purchase card transaction limit and the monthly account limit must be approved in accordance with *Appendix 1: New Purchase Card Application Mandatory Instruction* and *Appendix 2: Purchase Card Maintenance Mandatory Instruction*.

Purchase Card Transaction Reconciliation

- > Purchase card transactions must be reconciled, certified and authorised in iExpense in accordance with *Appendix 3: Purchase Card Reconciliation Mandatory Instruction*.

Purchase Card Review

- > The individual monthly account limit imposed on each purchase card must be reviewed at least annually in accordance with TI12.
- > Delegations related to purchase cards must be reviewed at least annually.
- > The purchase card holder list in iExpense must be reviewed quarterly to ensure that the purchase card register is current and up to date.

Custody of Purchase Cards

- > The cardholder is responsible for the safe custody of the purchase card and the PIN at all times and must not allow any other person to use their purchase card or share their PIN with anyone.
- > The purchase card holder must notify any loss, theft or suspected fraudulent use of a purchase card immediately to:

- the Australia and New Zealand Banking Group (ANZ) on 1800 033 844; and
- their respective entity's purchase card administrator.

Public Disclosure of Purchase Card Expenditure

- > Details of purchase card expenditure for all cards held by Ministers, Ministerial staff and the Chief Executive, DHW must be disclosed on the DHW website in accordance with [PC035 Proactive Disclosure of Regularly Requested Information](#).

Stored Value Card

- > Business units have the sole discretion in determining the purchase, distribution and use of stored value cards and must ensure that:
 - appropriate controls have been established and maintained to comply with the requirements of this policy (where applicable); and
 - relevant policies and directions are complied with.
- > Relevant policy owners must consider the purpose, suitability, limitations and other relevant aspects in determining whether the issuance and use of a stored value card are appropriate within their policies.
- > The issuance and use of stored value cards must adhere to the requirements and restrictions of this policy, including those specified in *Appendix 4: Stored Value Card Mandatory Instruction*.

Application and Issue of a Stored Value Card

- > The approval, issue and reconciliation requirements set out in *Appendix 4: Stored Value Card Mandatory Instruction* must be complied with.

Stored Value Card Register

- > Business units must maintain a register for stored value cards, as set out in *Appendix 4: Stored Value Card Mandatory Instruction*.

Stored Value Card Transaction Reconciliation and Balance Verification

- > Stored value cards retained for use by SA Health must have transactions and the balance reconciled and certified at least on a monthly basis in accordance with *Appendix 4: Stored Value Card Mandatory Instruction*.

Stored Value Card Review

- > Each business area must conduct an annual review of their local stored value card processes to ensure that:
 - the handling, monitoring and management of transactions are in alignment with this policy and TI 12;
 - controls on stored value cards have been established and implemented effectively to avoid fraud and misuse of government funds; and
 - relevant documentation, such as the reconciliation procedure, has been established, periodically reviewed and kept up to date.

Custody of Stored Value Cards - SA Health Authorised User

- > Stored value cards must not be used by any individual not formally approved as the authorised user.
- > The SA Health authorised user must:
 - ensure the safe custody of the stored value card when in their possession, keeping in mind that it is like holding cash; and
 - notify senior management immediately of any loss, theft or suspected fraudulent activity.
- > Business unit managers must ensure the safe custody of stored value cards when not in use.

Transaction Restrictions and Requirements

- > Purchase cards and stored value cards have certain transaction restrictions and requirements that must be complied with as detailed in *Appendix 5: Purchase Card and Stored Value Card Transaction Restrictions and Requirements Mandatory Instruction*.

Misuse

- > Any suspected and identified misuse of a purchase card or a stored value card must be referred to [Risk and Assurance Services](#).

Personal Incentive and Rewards Scheme

- > Schemes or memberships that offer incentives or rewards to the cardholder personally (e.g. FlyBuys and Frequent Flyer Schemes) must not be linked to SA Health purchase cards and stored value cards.

6. Mandatory related documents

The following documents must be complied with under this policy, to the extent that they are relevant:

- > [Attractive Items, Public Monies and Public Property Policy](#)
- > [Cash Management Policy](#)
- > [Corruption Control Policy](#)
- > [Domestic Travel Policy](#)
- > [Ex Gratia Payments Policy](#)
- > [Overseas Travel Policy](#)
- > [PC035 Proactive Disclosure of Regularly Requested Information](#)
- > [Requisition, Purchase Order and Invoice Management Policy](#)
- > [The Commissioner's Determination 3.2: Remuneration – Allowances and Reimbursements](#)
- > [Travel and Fringe Benefits Tax Policy](#)
- > [Treasurer's Instruction 8 Financial Authorisations](#)
- > [Treasurer's Instruction 11 Payment of Creditors' Accounts](#)
- > [Treasurer's Instruction 12 Government Purchase Cards and Stored Value Cards](#)
- > [Treasurer's Instruction 13 Expenditure Incurred by Ministers and Ministerial Staff](#)

7. Supporting information

- > [Chemical Safety in the Workplace \(WHS\) Policy Guideline](#)
- > [Chemicals of Security Concern Fact Sheet](#)
- > [Procurement Records Management Fact Sheet](#)
- > [Taxation Fact Sheet 15 – Reportable Fringe Benefit Amounts](#)
- > [Taxation Fact Sheet 19 – Documentary Evidence](#)
- > [ANZ Account Management Forms](#)
- > [ANZ Transactive Guide](#)

8. Definitions

Attractive items: refer to the [Attractive Items, Public Monies and Public Property Policy](#).

Contract authorisation: means the financial authorisation in accordance with Treasurer's Instruction 12 and Treasurer's Instruction 8 that relates to the approval for a public authority to enter into a contract, subject to the public authority's procurement policies.

Employee: means a South Australian Government employee who is an employee of the Crown or a statutory authority or appointed to any office under an Act.

External recipients: means individuals not employed by SA Health, such as consumers and volunteers.

GADS: means the Governance and Delegations System that is the register of delegated authorisations for the Department for Health and Wellbeing.

Monthly limit: means the total value of purchases that may be made in a month.

Purchase card: means the SA Government ANZ (Australia and New Zealand Banking Group Limited) VISA credit card available through a whole of government arrangement for the purchase of goods and services, for use by authorised SA Health employees.

SA Health authorised user: means a SA Health employee or contracted staff who is authorised to use a stored value card for official business.

State-wide services: means Statewide Clinical Support Services, Prison Health, SA Dental Service, BreastScreen SA and any other state-wide services that fall under the governance of the Local Health Networks.

Stored value card: means a card which has money 'stored' via prior deposits for the benefit of the cardholder. Unlike purchase cards which are issued in the name of an individual, stored value cards may be anonymous. Generally they are not linked to a bank account or credit facility. Stored value cards are available for the purchase of generic goods and services for use by the cardholder, through any stored value card arrangement.

Transaction limit: means the maximum value for any single transaction.

9. Compliance

This policy is binding on those to whom it applies or relates. Implementation at a local level may be subject to audit/assessment. The Domain Custodian must work towards the establishment of systems which demonstrate compliance with this policy, in accordance with the requirements of the [Risk Management, Integrated Compliance, and Internal Audit Policy](#).

Any instance of non-compliance with this policy must be reported to the Domain Custodian for the Purchase Card and Stored Value Card Policy and the Domain Custodian for the Risk, Compliance and Audit Policy.

10. Document ownership

Policy owner: Procurement, Supply Chain and Finance as Domain Custodian for the Purchase Card and Stored Value Card Policy Domain

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Contact for enquiries: Health.PSCMPurchaseCardPolicy@sa.gov.au

11. Document history

Version	Date approved	Approved by	Amendment notes
V1.0			<ul style="list-style-type: none"> Previously owned by Finance and Administration.
V2.0	01/05/14	Chief Procurement Officer, Procurement and Supply Chain Management, Finance and Business Services	Now owned by PSCM - <ul style="list-style-type: none"> New version with substantial content changes.
V2.1	20/05/15	Chief Procurement Officer, Procurement and Supply Chain Management, Finance and Business Services	<ul style="list-style-type: none"> Section 3.7.1 Transactions - Alcohol.
V3.0	05/05/16		Broken intranet links fixed
V4.0	30/05/16	Executive Director, Procurement and Supply Chain Management (PSCM)	Scope changed to include Ministerial purchase cards. Amendments to: <ul style="list-style-type: none"> Section 3.7.5 Fuel Section 3.7.13 Taxi Fares Minor changes New Sections: <ul style="list-style-type: none"> Section 3.14.4 Staff Terminations Section 3.15.2 Documentary Evidence Required Section 2.7 Local Health Networks and SA Ambulance Service
V4.1	17/10/16	A/Executive Director, PSCM	Minor changes: Section 3.7.13 Taxi Fares Section 3.15.1 Statement Reconciliation Certifications and Approval Section 2.2 Cardholder Section 2.3 Officer Who Approves Statement Reconciliation Certifications Section 2.4 purchase card administrator
V4.2	03/05/18	Executive Director, PSCM	No change to policy. Extension of review date.

V5.0	24/08/18	Executive Director, PSCM	<ul style="list-style-type: none"> • Insertion of new section: 3.7.17 Purchase of Hazardous Chemicals <p>Amend wording to reflect correct Departmental name and Ministerial title</p>
V6.0	09/12/2024	Chief Executive, Department for Health and Wellbeing	<p>New version changes are as follows:</p> <ul style="list-style-type: none"> • Change in title • Added stored value card requirements • Removed the delegation to approve purchase card reconciliations • Specified iExpense is the purchase card register • Removed the content related to the monthly Purchase Card Exception Report • Added review of the purchase cardholder list • Created Appendices • Migrated to new departmental policy template

12. Appendices

- 1: [New Purchase Card Application Mandatory Instruction](#)
- 2: [Purchase Card Maintenance Mandatory Instruction](#)
- 3: [Purchase Card Reconciliation Mandatory Instruction](#)
- 4: [Stored Value Card Mandatory Instruction](#)
- 5: [Purchase Card and Stored Value Card Transaction Restrictions and Requirements Mandatory Instruction](#)

Appendix 1: New Purchase Card Application Mandatory Instruction

The following instructions must be complied with to meet the requirements of this policy.

1. Approval and Issue

To apply for a new purchase card when a business area considers it necessary for its operations, the process outlined below must be followed:

- > Complete a SA Health [Purchase Card New Card or Limit Amendment Agreement and Acknowledgement Form](#) (or a local substitute form) for *all* new applications and obtain approval to use a purchase card from an appropriate delegate with the authority to approve the use of purchase cards.

NOTE: Contract authorisation is required for using a purchase card and must be granted, prior to card issue, via one of the following ways:

- approval of a new or amended contract authorisation in conjunction with the approval to use a purchase card; or
 - a formal established framework that automatically assigns the required contractual authorisation upon approval of the purchase card application (for example, in DHW, the contract authorisation is granted within the *Authority to Use a Purchase Card*).
- > Ensure the applicant has an Oracle account. If not, establish one for the applicant after the purchase card administrator receives the new purchase card application.
- > Where Transactive (the ANZ purchase card system) is not used to manage purchase card applications, the [ANZ Maintenance](#) form must be completed.

2. Transaction and Monthly Account Limit

- > The purchase card transaction limit and monthly account limit must be determined by business needs and anticipated transaction requirements. These limits must be selected when completing the [Purchase Card New Card or Limit Amendment Agreement and Acknowledgement Form](#) and where relevant, the [ANZ Maintenance](#) form.
- > The transaction limit must not be in excess of the lower of the cardholder's contract authorisation or \$10,000 per transaction.
- > Requests to exceed:
 - the SA Health standard transaction limit; and/or
 - the SA Health standard monthly account limit.

must be supported by written justification and duly considered by the approving delegate.

NOTE: Refer to the *Purchase Card New Card or Limit Amendment Agreement and Acknowledgement Form* for the standard limits.

- > Unlimited transaction and monthly account limits must not be approved.

3. Identity Verification

- > First time applicants must provide identity documentation in accordance with the [ANZ Customer Identification Process \(CIP\) – Acceptable Identification Documents](#) to have their identity verified by either:
 - the purchase card administrator who, in the role of 'Identification Officer', makes a declaration, confirming the applicant's identity either directly in Transactive or via the [ANZ Maintenance](#) form; or
 - a [Justice of the Peace](#); or

- an [Authorised Statutory Declaration Witness](#) (e.g. a permanent employee of a state authority with 5 or more years of continuous service); or
- presentation/personal attendance to an ANZ branch.

4. Completed Forms

- > The cardholder must send completed purchase card forms and any required supporting documentation as follows:
 - for DHW purchase cards: email GADS Support at HealthGADS@sa.gov.au;
 - for LHN/SAAS purchase cards: in accordance with LHN/SAAS local procedure.
- > Inquiries must be directed as follows:
 - for DHW purchase cards: contact the DHW purchase card administrator at Health.PSCMDHWPurchaseCards@sa.gov.au;
 - for LHN/SAAS purchase cards: contact the [local purchase card administrator](#).

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Appendix 2: Purchase Card Maintenance Mandatory Instruction

The following instructions must be complied with to meet the requirements of this policy.

1. Changes to Purchase Card Transaction Limit and Monthly Account Limit

- > To apply for a temporary or permanent change to either or both limits, the employee must:
 - complete a SA Health [Purchase Card New Card or Limit Amendment Agreement and Acknowledgement Form](#) (or a local substitute form) and, where relevant, the [ANZ Maintenance](#) form
 - obtain approval from an appropriate delegate with the authority to approve the use of purchase cards.

2. Internal Transfer to a Different Position

- > Cardholders transferring within their current SA Health billing account to a different position that requires the use of a purchase card may retain their current card. In such cases, the cardholder must:
 - complete a respective SA Health [Purchase Card Transfer within Legal Entity Agreement and Acknowledgement Form](#) (or a local substitute form) and obtain approval from an authorised delegate of the *new* business unit
 - ensure that all transactions about the previous business unit are approved or otherwise appropriately managed before departing.
- > iExpense must be updated with the appropriate details, at the appropriate time.

3. Disputed Purchase Card Transactions

- > In the case of a disputed or duplicated transaction, the cardholder must:
 - contact ANZ immediately and follow their instructions, which may include completing an [ANZ Customer Transaction Dispute Form](#) (noting that the ANZ may be of assistance in verifying the transaction)
 - report it to the purchase card administrator
 - follow up with the supplier of the goods and/or services
 - flag the transaction as disputed when performing reconciliation in iExpense.
- > If a disputed transaction is not resolved within 90 days of the original purchase, the transaction must be processed via standard procedure in iExpense immediately.
- > If the disputed transaction is resolved by reimbursement and credit to the account, the amount must be reversed from the respective general ledger account where the original transaction was posted.

4. Replacement of Purchase Cards

> Change of Name or Damaged Card

Where a replacement purchase card is needed due to a name change or damage, cardholders must:

- contact their purchase card administrator
- complete the following forms:
 - a SA Health [Purchase Card Notice of Cancellation and Destruction Form](#) (or a local substitute form) to cancel the existing card
 - a SA Health [Purchase Card New Card or Limit Amendment Agreement and Acknowledgement Form](#) (or a local substitute form) to apply for a replacement card. This includes obtaining approval from an appropriate delegate with authority

to approve the use of purchase cards and providing any required supporting documentation (e.g. Marriage Certificate, Birth Certificate or Deed Poll Certificate for a name change).

> **Lost or Stolen Card**

- If a purchase card is lost or stolen, it must be reported immediately to:
 - the ANZ on 1800 033 844
 - the purchase card administrator.
- The lost or stolen card will be cancelled and a replacement card will be issued automatically via the purchase card administrator.

> **Expiring Card**

When purchase cards are close to expiring, ANZ automatically issues replacements. The cardholder must destroy their old card by cutting through the electronic chip and the magnetic strip and appropriately dispose of it.

5. Cancellation of Purchase Cards

- > Managers/supervisors must ensure that a purchase card is surrendered and cancelled if the cardholder:
 - resigns or retires or whose employment is otherwise terminated
 - changes role or responsibilities, which results in the existing purchase card no longer being required
 - transfers to another SA Health billing account.
- > To cancel a purchase card, the cardholder must complete a SA Health [Purchase Card Notice of Cancellation and Destruction Form](#) (or a local substitute form) and send it to their purchase card administrator, who will arrange the card's cancellation with ANZ.
- > The manager/supervisor must ensure that the cardholder performs the reconciliation and submission of certified purchase card transactions in iExpense before departing.

6. Purchase Cards Temporary Not in Use

- > If a temporary appointment in another position outside of the business unit occurs and the business unit chooses to retain the purchase card to await the cardholder's return, it must be securely stored in the meantime.
- > When an employee takes an extended leave (e.g. long service or maternity leave), they must inform their purchase card administrator to reduce their card's transaction limit to zero until their return.

7. Completed Forms

- > The cardholder must send completed purchase card forms and any required supporting documentation as follows:
 - for DHW purchase cards: email GADS Support at HealthGADS@sa.gov.au;
 - for LHN/SAAS purchase cards: in accordance with LHN/SAAS local procedure.
- > Inquiries must be directed as follows:
 - for DHW purchase cards: contact the DHW purchase card administrator at Health.PSCMDHWPurchaseCards@sa.gov.au;
 - for LHN/SAAS purchase cards: contact the [local purchase card administrator](#).

Appendix 3: Purchase Card Reconciliation Mandatory Instruction

The following instructions must be complied with to meet the requirements of this policy.

1. Reconciliation and Certification of Transactions

- > The cardholder or 'proxy' reconciler must perform reconciliation of purchase card transactions within iExpense anytime and at least on a monthly basis, either individually for each transaction or collectively as a batch.
- > The cardholder or proxy, as reconciler must:
 - provide a sufficient description of the purchase and its purpose, including input of information about missing receipts/invoices
 - upload receipts for purchases with a value up to and including \$75 (GST exclusive) and tax invoices for purchases with a value greater than \$75 (GST exclusive) and/or any other supporting documents (where required)
 - input general ledger account codes
 - complete the Fringe Benefits Tax (FBT) declaration if invoices are unavailable for amounts of \$75 (GST exclusive) and greater.
- > In cases where a purchase contains both a GST taxable and a non-taxable component, the amount must be split within iExpense and the correct tax code selected accordingly.
- > Cases of missing invoices/receipts must be noted, explained and approved within iExpense. Input tax credits must not be claimed where the tax invoice is unavailable for amounts of \$75 (GST exclusive) and greater.

2. Submission of Certified Transactions in iExpense

- > The cardholder must certify the legitimacy (that is, confirm they are for business purposes and that the relevant information input is correct) of the transactions and submit the transactions in iExpense for routing to the authoriser to approve.

3. Authorisation of Purchase Card Transactions in iExpense

- > Following the certification and submission of transactions in iExpense, purchase card transactions must be authorised via the in-system 'approval' process by the cardholder's manager/supervisor.
- > When approving the purchase card transactions in iExpense, the approver must ensure that:
 - the transaction is for a legitimate business need and complies with this policy
 - supporting documentary evidence for each transaction is uploaded
 - an adequate description of the purchase has been provided
 - the general ledger account codes are correctly applied
 - tax treatment and FBT information have been supplied.
- > The approver must follow up with the cardholder when:
 - a purchase may not comply with SA Health policies and make a determination whether the transaction is business related, and if not, manage the situation accordingly
 - transactions remain uncoded in iExpense for more than 30 days from the transaction date and pursue until resolution, enabling the authoriser to then finalise the transaction processing in iExpense.
- > The approver must promptly report any transaction/s to their Executive and [Risk and Assurance Services](#) where they believe transactions may have breached policy.

Appendix 4: Stored Value Card Mandatory Instruction

The following instructions must be complied with to meet the requirements of this policy.

1. Approval and Issue

- > The request seeking approval to purchase stored value cards must:
 - be in writing and retained for the record
 - clearly outline the intended purpose and rationale for obtaining stored value cards, including explanation of why alternate payment methods are unsuitable or unfeasible with specific details about the stored value cards to be used (such as issuer, purpose, value, quantity and to whom it will be allocated for use).
- > The approving delegate must be Manager or higher with an appropriate level of procurement and financial authorisation.
- > Business units must consider the following factors when issuing a stored value card:
 - appropriateness and suitability for the purpose
 - suitability for the circumstances (e.g. as a token of recognition or thank you)
 - potential issues with respect to being governed by rounded-off denominations
 - need for restrictions as to where purchases can be made (e.g. limited to one South Australian supermarket chain and not usable for other purposes such as hardware or alcohol)
 - any impacts on the SA Government's reputation.

Stored Value Cards Issued to SA Health Authorised Users

- > After obtaining *approval to purchase* stored value cards, where the card is to be utilised by a SA Health authorised user:
 - procurement and financial authorisations must also be obtained *prior to making individual purchases using the card* unless the authorised user's position has those authorities
 - the running balance of the card must be *monitored and verified* at each monthly reconciliation
 - any card with a remaining balance must be surrendered when an authorised user is leaving the business unit to ensure no financial loss to SA Health and to enable utilisation by someone else, subject to approval.

Stored Value Cards Issued to External Recipients

- > When deciding to provide a stored value card to a recipient that is external to SA Health:
 - careful consideration must be given to any applicable policies or directions that may affect this decision
 - appropriate notation regarding the distribution of stored value cards to external recipients must be made in the documentation requesting approval.

2. Stored Value Card Register

- > The stored value card register must contain the following information for all stored value cards:
 - purpose
 - name of the SA Health authorised user or external recipient
 - card number (unique identifier)
 - value
 - type/issuer (e.g. Foodland, Coles)

- relevant dates - purchase date, expiry date, date issued and date returned (if applicable)
- > Additionally, for SA Health authorised users, the register must include:
 - details of all transactions; and
 - notations regarding remaining balance, at each reconciliation.
- > The total number of stored value cards must be recorded in the register immediately upon purchase.
- > When updating the register, sufficient details must be provided to ensure an accurate and complete audit trail.

3. Monthly Reconciliation of Stored Value Card Transactions

- > Transactions for stored value cards issued to SA Health authorised users must be reconciled on a monthly basis, at a minimum.
- > Stored value cards issued to external recipients do not have any reconciliation requirements.
- > Staff responsible for this task must:
 - confirm the stored value card has been used only for the specifically approved official purpose
 - ensure adequate description of each purchase is retained
 - ensure *receipts* for purchases with a value up to and including \$75 (GST exclusive) and *tax invoices* for purchases with a value greater than \$75 (GST exclusive) and/or any other supporting documents, including required approvals are retained
 - ensure any remaining balance is recorded in the register.
- > The reconciliation of stored value cards must be overseen by the authorised user's manager/supervisor to confirm that all details in the register are correct and accepted.

Appendix 5: Purchase Card and Stored Value Card Transaction Restrictions and Requirements Mandatory Instruction

The following instructions must be complied with by SA Health authorised users to meet the requirements of this policy.

1. Alcohol

- > The purchase of alcohol must be approved by the Chief Executive, DHW or the Chief Executive Officer of a LHN/SAAS in writing before such expenditure occurs.
- > A copy of the written approval must be retained with the statement reconciliation.

2. Attractive Items

- > Any purchases of attractive items by the use of a purchase card or stored value card must be recorded in the Attractive Items Register held by the business unit. Refer to the [Attractive Items, Public Monies and Public Property Policy](#) for details.

3. Cash Withdrawals

- > The use of a purchase card for cash withdrawals is prohibited in accordance with the [Cash Management Policy](#).

4. Low Value Items Purchased from Overseas Suppliers

- > When a purchase card is utilised for acquiring low-value items from overseas suppliers, the SA Health entity must inform the supplier that it is a GST registered business so that the GST will not be charged.

5. Entertainment Expenses

- > A purchase card or stored value card must not be used for entertainment expenses unless appropriate approval is granted.

6. Ex Gratia Payments

- > The use of a purchase card or stored value card for making ex gratia payments must only occur in extraordinary circumstances that are authorised by an appropriate delegate.

7. High Volume Transactions

- > A purchase card or stored value card must not be used for purchasing high volume items. This includes any items able to be purchased through the Oracle Catalogue accessed via i-Procurement or any other high volume non-Oracle Catalogue items (e.g. routine stationery purchases).

8. ICT Software and Desktop Devices

- > A business/health unit must not use a purchase card or stored value card to procure software or desktop devices that are obtainable through Digital Health SA.

9. International Purchases

- > All international purchases must have receipts of purchase as written evidence.

10. Items In Oracle Catalogue and on Contract

- > A purchase card or stored value card must not be used for purchasing items that are in the Oracle catalogue or covered by a contract specifically for that item.

Making Payments in Advance of Receiving a Good or Service

- > A purchase card must not be used for making payments before receiving a good or service unless in accordance with [Treasurer's Instruction 11 Payment of Creditor's Accounts](#).
- > Stored value cards must not be used for making advance payments.

11. Private Purchases Made in Error

- > Where a private purchase is made in error using a SA Health purchase card, the cardholder must notify their supervisor, reimburse SA Health immediately and contact the local purchase card administrator regarding the reimbursement process.
- > Where a private purchase is made in error using a stored value card that belongs to SA Health, the individual must notify their supervisor immediately and make arrangements to reimburse SA Health.

12. Purchase of Hazardous Chemicals

- > Where a purchase card or stored value card is used to purchase hazardous chemicals, consideration must be given to the [Chemical Safety in the Workplace \(WHS\) Policy Guideline](#).
- > In accordance with the [Chemical Safety in the Workplace \(WHS\) Policy Guideline](#), authorisation from the Regulator (SafeWork SA) must be obtained for the purchase of chemicals of security concern.

13. Recurring Debits (Direct Debits)

- > A stored value card must not be used for recurring debits (direct debits).
- > A purchase card must not be used for recurring debits (direct debits), except for:
 - subscriptions to newspapers and periodicals; or
 - as specifically approved in writing, by one of the following:
 - Chief Executive, DHW
 - Deputy Chief Executive, DHW
 - Chief Executive Officer of a LHN/SAAS (or delegate)
 - Executive Director, Procurement, Supply Chain and Finance.

14. Taxi Fares

- > A stored value card must not be used for the payment of taxi fares.

15. Telephone and Internet Transactions

- > When engaging in purchases via the internet or telephone, cardholders must ensure that:
 - suppliers are reputable
 - suppliers provide recognised, secure (encrypted) electronic payment facilities
 - purchase card/stored value card details are not submitted via email
 - valid tax invoices are received for each purchase (printed screen shots can be used to provide further supporting information)
 - a record of all internet transactions is kept and any suspected or identified misuse of the purchase card/stored value card via the internet is reported immediately.

16. Tips, Gratuities and Service Charges

- > A purchase card or stored value card must not be used to pay tips, gratuities and service charges unless:
 - the tip occurs in an overseas location where tipping via a service charge is a customary practice for the particular service; and

- the service charge is automatically charged as part of the itemised bill.

17. Transactions Subject to Fringe Benefits Tax (FBT)

- > If a transaction is subject to FBT, the cardholder must provide transaction details for FBT-related purposes.
- > For all meal and/or other FBT entertainment expenses, the [Expense Payment – Residual Benefit Declaration](#) must be completed.

18. Travel and Accommodation Expenses

- > Prior approval must be obtained if a cardholder intends to use a purchase card when travelling overseas. Upon approval, the cardholder must inform their Purchase Card Administer or notify ANZ directly of the travel dates and destinations to avoid deactivation due to foreign transactions.
- > A stored value card must not be used for the payment of travel and accommodation expenses.

19. Vehicle Expenses including Fuel

- > A purchase card must not be used for vehicle servicing, installation of additional vehicle equipment and purchasing of tyres, except for:
 - purchases by SAAS Fleet Services for SAAS fleet vehicles
 - an emergency situation where appropriate approval has been obtained
 - washing of fleet vehicles where the fuel card issued for the vehicle does not have a car washing facility attached and no other contractual arrangement in place.
- > A purchase card must not be used to purchase fuel, except for the following circumstances:
 - emergencies
 - where a fuel card is not accepted, and an invoicing facility has not been established
 - hire vehicles where there is no other nominated preferred means of payment established by SA Health
 - SAAS leased and owned vehicles when supplier fuel card facilities are not available.
- > Stored value cards must not be used for vehicle related expenses.

20. Use of a Purchase Card to Purchase Stored Value Cards

- > The use of a purchase card to purchase stored value cards is at the discretion of the business unit and subject to any applicable policies and/or directions. If a purchase card is used for this purpose, the requirements of this policy regarding both purchase cards and stored value cards must be adhered to where applicable.