

POLICY



**Central
Tablelands
Water**

PROCUREMENT CARDS POLICY

DOCUMENT CONTROL

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Responsible Officer		Executive Management Accountant			
Reviewed by		General Manager			
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Previous Versions	Date	Description of Amendments	Author	Review/ Sign Off	Minute No: (if relevant)
1	12/10/16				16/079
2	12/02/20				
3	10/10/25	Policy renamed and reworked to include all forms of cards that can be used for procurement, previously known as the Corporate Credit Card Policy. Policy rewritten for alignment to OLG Guidelines.	EMA		25/087

Purpose

This policy is intended to ensure the responsible, transparent, and accountable use of Council-Issued Procurement Cards within Central Tablelands Water County Council (CTW) in line with the Office of Local Government (OLG) guidelines and all legislative requirements.

Procurement Cards provide access to Council funds to facilitate the effective and efficient delivery of CTW programs. The safety and security of Procurement Cards and their details are paramount to ensuring that Council's resources are used appropriately, risks are minimised and CTW's financial integrity is protected.

The establishment of Procurement Card facilities are defined as a 'borrowing arrangement' and shall be managed as such.

This policy outlines the overarching framework for management of; access to, use of, and administration of, Council Issued Procurement Cards and is supported by Procurement Cards Procedures.

Scope

This policy applies to the following Procurement Card types:

- Credit cards,
- Purchasing cards (PCards),
- Virtual cards (VCards),
- Pre-paid debit and credit cards,
- Fuel cards, and
- Store cards.

This policy applies to all Council staff including Cardholders, Councillors, the General Manager, and staff involved in the use, administration, management, and review of Procurement Cards.

Definitions

- Procurement Cards - all cards issued to staff that enable the purchase of goods or services, including, but not limited to, the types of cards listed above.
- Cardholder – a Council staff member, Councillor or other person who has been issued or given use of a Procurement Card under a CTW facility.
- Program Administrator – a Council staff member with a responsibility in relation to Procurement Cards including issuing, cancelling and amending cards and ensuring compliance of use.
- Approvers – a Council staff member, or Councillors with a responsibility for reviewing the expenditure of another Cardholder.
- Card Issuer – the institution or organisation with whom the account or facility is established.

Core Responsibilities

- The General Manager has overall responsibility for the overall operation of any Council Procurement Card facilities including internal procedures to ensure the responsible, transparent, and accountable use of facilities and ensure facilities are within Council's borrowing limits and budgetary constraints.
- Cardholders must adhere to the 'Cardholder Responsibilities Agreement' to ensure the appropriate use of cards and Council funds and maximise the security of cards and CTW resources. Cardholders must also comply with the terms and conditions of the Card Issuer. A full list of requirements is outlined in the Cardholder Declaration.
- Program Administrators ensure adherence to Council's policies and procedures in relation to Purchasing Card use through the review cycle in collaboration with managers, supervisors and the General Manager, and management of card facilities on behalf of Council.

Procurement Policy

This Procurement Cards Policy is to be read in conjunction with CTW's Procurement Policy. The use of a Purchasing Card should not be used as a substitute when:

- a credit account with a supplier is available for supplies, goods or services or the same nature, or
- items can be reasonably obtained through Council's purchase order processes, or
- items are available at the Council stores.

Emergencies situations are exempt when immediate procurement is essential to continuity of service or protection of CTW assets and resources.

A lack of preparation and planning does not constitute a reasonable explanation for Procurement Card use where other preferred methods are available (this include use of a Credit Card where a Fuel Card or Store Card is available).

Procurement Cards must not be used for cash advances, by default this facility is blocked directly by the Card Issuer.

Failure to comply with the conditions as detailed within this Policy may result in the cardholder's entitlement to a Corporate Card being revoked and disciplinary action being taken in accordance with Council's Adopted Code of Conduct.

Risks and Controls

The misuse of Procurement Cards has the potential to adversely impact Council's overall financial position and legislative compliance. The particular risks associated with this policy include:

- the risk of inappropriate use and waste (defined as any uneconomical, inefficient, or ineffective use of resources, authorised or unauthorised, which results in a serious or substantial loss of public funds or resources);
- the potential for transaction and/or accounting errors (including duplication of payments); and
- the application of inappropriate purchase methods (including non-compliance to the CTW Procurement Policy, use of established credit accounts with suppliers and lack of assessment of contract terms).

Controls are implemented to mitigate and manage the risks associated with use and management of Procurement Cards.

Secure Records Management

Inherently within the operation of Procurement Card facilities is access to confidential and sensitive information including personal information, transaction information and card details. These records will be handled as per CTW's Privacy Policy, compliance legislation and document management procedures to ensure secure, appropriate and compliant storage.

Policy Review and Continuous Improvement

This policy will be reviewed every four years or more frequently if required due to changed conditions and circumstances.

The Procurement Cards Procedure will be reviewed annually to ensure it addresses any emerging risks, technological advances or changes and industry best practice.

The General Manager, Program Administrator, Cardholders and Councillors can all contribute to the continuous improvement of the policies and procedures supporting the responsible, transparent, and accountable use of Council-Issued Procurement Cards, suggestions can be discussed with the General Manager or the Program Administrator.

References

- Local Government Act 1993 (Section 23A & 428A)
- Local Government (General) Regulation 2021 (Clause 209)
- NSW Treasury Guidelines TPP21-02
- Office of Local Government Guideline on the Use and Management of Credit Cards (Under Section 23a of the Local Government Act 1993) September 2021
- CTW Code of Conduct