

**INTERNAL ONLY**  
**ISLHD POLICY**  
**COVER SHEET**



**Health**  
Illawarra Shoalhaven  
Local Health District

<b>NAME OF DOCUMENT</b>	Purchasing Card (PCard) Policy
<b>TYPE OF DOCUMENT</b>	Policy
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<b>FORMER REFERENCE(S)</b>	ISLHD OPS PD 43
<b>EXECUTIVE SPONSOR or EXECUTIVE CLINICAL SPONSOR</b>	Executive Director Strategic Improvement Programs
<b>AUTHOR</b>	Manager Financial Services
<b>KEY TERMS</b>	PCard, Purchasing Card
<b>FUNCTIONAL GROUP OR HUB</b>	Finance, Workforce, Corporate & Strategic Improvement
<b>NSQHS STANDARD</b>	Standard 1
<b>SUMMARY</b>	This Policy document outlines the application and use of PCards within ISLHD. This Policy highlights the responsibilities of employees who use PCards and the acquittal process of transactions using the online Expense Management System (ProMaster).

**COMPLIANCE WITH THIS DOCUMENT IS MANDATORY**

Feedback about this document can be sent to  
Corporate Policies: [ISLHD-CorporateGovernance@health.nsw.gov.au](mailto:ISLHD-CorporateGovernance@health.nsw.gov.au)

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**1. POLICY STATEMENT**

NSW Treasury instructed government agencies (TPP17-09) to use purchasing cards (PCard) to maximise savings and implement business improvement programs. PCard is a cost effective way to pay for low risk, low value goods and services.

A range of controls will be implemented within ISLHD to manage PCard transactions and processes and reduce risk. PCard is a **method** of purchasing goods and services. Authority to purchase goods and services is in accordance with the ISLHD Delegations Manual and approval processes established by local management.

PCards are only to be used for business related expenses and in accordance with [Application and Use of Procurement Cards \(PCards\) within NSW Health PD2016\\_005](#) and the [NSW Health Code of Conduct](#). All purchases of goods and services must comply with NSW Government procurement policy, Ministry of Health policies, procedures and manuals, Treasurer's Directions and statutory requirements, especially as they apply to purchasing goods and services under Government contracts. All PCard expenditure must be supported by a valid tax invoice or receipt and identify any GST. All PCard transactions must be verified in the Expense Management System (ProMaster).

PCard holders are responsible for the safe keeping and proper use of their cards and associated security information. **PCard holders must not allow another person to use their card under any circumstances.** If a PCard Holder fails to complete the required financial processes or purchases items outside policy, the **PCard Holder may be directed to return the PCard for cancellation and face disciplinary or legal action.**

PCards will improve the efficiency of business processes by reducing:

- Petty cash processes and transaction numbers,
- The cost and need to raise purchase orders for low risk, low value goods and services,
- Delays in goods and services delivery,
- The interval for payment to Vendors for goods and services purchased.

**2. AIMS**

This policy will advise PCard Holders, Coders and Authorising Officers of their responsibilities to ensure efficient and compliant use of PCards within ISLHD. This policy must be read in conjunction with [Application and Use of Procurement Cards \(PCards\) within NSW Health PD2016\\_005](#). The aim of this initiative is for ISLHD to have widespread use of PCards for purchasing low value and low risk goods and services.

**3. TARGET AUDIENCE**

PCard Holders, Authorising Officers, Coders, Finance and Corporate Services, Procurement and Contracts Unit, Risk Manager, Internal Audit.

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**4. RESPONSIBILITIES**

Stakeholder	Responsibility
Ministry of Health (MoH)	Sets policy guidelines and framework for PCard usage.
HealthShare (HS) PCard Support Team	The Single Point of Contact (SPOC) to the Bank. Monitors and reports on spend habits, coding, approval activity and frequency. Provides regular reports to ISLHD as well as support and training for PCard Holders, Coders and Authorising Officers. Administers the ProMaster Expense Management System.
Chief Executive (CE)	Overall accountability for the use of PCards across ISLHD and has authority to set PCard limits and delegations for ISLHD.
Executive Director of Finance	Authority to approve ISLHD PCard applications and remove ISLHD PCards from PCard Holders.
ISLHD Procurement and Contracts Unit	ISLHD's internal monitoring and reporting on PCard expenditure, usage and compliance with ISLHD PCard Policy. Liaises with ISLHD Finance during investigations.
ISLHD Finance	The SPOC within ISLHD for the HS PCard Support Team. Provides finance advice, support and information to PCard Holders, Authorising Officers and Coders. Coordinates the PCard Application process and investigates notifications and potential misuse received from the HS PCard Support Team.
Authorising Officers	Must ensure budget and procurement compliance by assessing purchases against the Conditions of Use (section 7.3 refers) and either authorises or challenges each individual transaction <b>before the 25<sup>th</sup> of each month</b> .
PCard Holders	Follow local management approval processes to purchase low risk, low value goods and services. Purchases must be in line with the Conditions of Use (section 7.3 refers). PCard Holders are to ensure purchases are coded with a tax invoice or receipt attached in ProMaster within five days of the transaction date and <b>by the 20<sup>th</sup> of each month</b> for month end.
Coders	Delegated to code PCard Holders purchases. Coders are to ensure each PCard purchase has been coded correctly in ProMaster with the required documentation attached. Coders can code for multiple PCard Holders.
Australian Taxation Office (ATO)	Sets legislation requirements in relation to Goods and Services Tax (GST) compliance.

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<b>Term</b>	<b>Definition</b>
PCard	Purchasing Card
PCard Holder	An ISLHD employee who has been issued with a PCard
Coder	A person nominated by the PCard Holder to record transactions in the Expense Management System (ProMaster) on their behalf. More than one card holder may be allocated to their profile
Authorising Officer	The cost centre manager
Secondary Authorising Officer	Authorises the PCard Holder expenditure when the PCard Holder is the cost centre manager or the cost centre manager is unable to do so. This officer is the Line Manager of the Cost Centre Manager
ISLHD	Illawarra Shoalhaven Local Health District
HS	HealthShare
MoH	Ministry of Health
CE	Chief Executive
Acquitting Transactions	Is a certification process that confirms an incurred expense is correct. It is the process of coding the transaction in ProMaster
Authorising Transaction	Review by Authorising Officer who certifies the transaction as correct and permits the release of a payment
EMS	Expense management system (ProMaster) that is accessible at the following address: <a href="https://secure.inlogik.com/hs/pm/base/logon.asp">https://secure.inlogik.com/hs/pm/base/logon.asp</a>
Clinical Equipment	Is any equipment that has contact with the patient or transfers energy to or from a patient or has a specific clinical practice use

## 6. PROCEDURES & REQUIREMENTS

### 6.1 Eligibility Criteria

Employees who require a PCard in the performance of their duty may apply for a PCard. Employees that do not have a financial delegation under [Section 12 of the Public Finance and Audit Act 1983](#) are still eligible for a PCard by approval in accordance with the PCard Delegations. The eligibility criteria for access to a PCard has been set in [Application and Use of Procurement Cards \(PCards\) within NSW Health PD2016\\_005](#).

A PCard may be issued to an ISLHD employee who satisfies one or more of the following:

- Is responsible for purchasing low value goods and or services from suppliers on behalf of ISLHD,
- Is a permanent employee of ISLHD,
- Travels on behalf of ISLHD for business related purposes directly associated with their role.

A PCard must **not** be issued to staff that are:

- Agency contractors
- External consultants
- Temporary contracted staff.

### 6.2 Administration of PCards

- ISLHD employee is to complete the PCard application form and send it to the Line Manager seeking approval.
- Once approved, application is forwarded to ISLHD Finance for approval by Executive Director of Finance.
- Once approved by Executive Director of Finance, the application is sent to the HS PCard Support Team who will undertake the application process with the Bank and organise training for PCard Holders, Coders and Authorising Officers.
- ISLHD Finance will issue the PCard once the PCard Holder, Authorising Officers and Secondary Authorising Officer have been trained, passed the assessment and signed the relevant [PCard agreements](#).

**Note:** All actions and decisions at every stage of the approval process are to be documented in TRIM in the notes section of the document.

If a PCard Holder does not require a PCard any longer due to a change of position, resignation or 'under usage' they must perform the following tasks:

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- Destroy the card by cutting it into numerous pieces in front of a witness from their department.
- Ensure all current transactions are coded, certified and submitted for authorisation
- Ensure there is a Coder to process any remaining transactions after they leave.
- Provide the Coder with all supporting tax invoices for any remaining transactions that will need to be coded and submitted for approval.

**Note:** 'Under usage' is defined as no transactions in a six month period.

### 6.3 Expenditure Limits

Each card holder may only make purchases within their expenditure limit. Each PCard transaction is limited up to \$5,000 AUD (except where the Chief Executive has approved a higher limit). **Purchases must not be split to circumvent the transaction or monthly limit specified in the Card Holder Agreement.**

ISLHD's Finance Directorate utilises the expenditure limits as issued by NSW Health. These are listed below:

Purchase Expense <b>Per Transaction</b>	Limit of Transactions <b>Per Month</b>
\$500	\$5,000
\$1,000	\$10,000
\$3,000	\$30,000
\$5,000	\$50,000
Custom level approved by the CE	Custom level approved by the CE

The card holder's personal limit will be outlined on the Card Holder Agreement. Card holders will be delegated the card limit that best suits their business needs and objectives as determined by their Line Manager and the ISLHD Executive Director of Finance.

Should the need arise for a limit increase or decrease; the card holder must initially contact their Line Manager who will review the request. Upon approval, a PCard Maintenance form must be completed and sent to ISLHD Finance who if approved will send to the PCard Support Team who will begin action with the bank.

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Compliance with the [Application and Use of Procurement Cards \(PCards\) within NSW Health PD2016\\_005](#) policy directive when purchasing items is mandatory for all ISLHD PCard Holders. PCard usage is aimed at improving the efficiency of the business processes associated with the purchase of low risk goods and services.

If PCard Holders have any concerns please contact either of the following:

- Line Manager
- Cost Centre Manager
- ISLHD Procurement and Contracts Unit
- ISLHD Finance

PCard Do's			
✓	Ensure purchases are 100% business related.	✓	Ensure purchase is within monthly and single transaction purchase limits.
✓	Purchase must be in response to a business need.	✓	Comply with acquitting and authorising process in accordance with this policy.
✓	The PCard must only be used by the person whose name appears on the PCard.	✓	Purchase must be substantiated with appropriate documentation (ie tax invoices).
✓	Receive approval and check with Cost Centre Manager that budget funds are available before purchasing.	✓	Purchase goods or services both domestically and internationally via phone, internet or email if secure (please see section 7.4 & 8.1).
✓	Ensure any gift card or reward that is received with a PCard purchase is recorded in the Gift Register and appropriately managed.	✓	Purchase of Gift Cards, provided prior approval received from relevant Finance Business Partner.
✓	Emergency purchases.		

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<b>PCard Do Not's</b>			
<b>X</b>	<b>PCard holders must not allow another person to use their card under any circumstances</b>	<b>X</b>	<b>Split purchases with other cardholders to negate credit and purchase limits</b>
<b>X</b>	Withdraw cash from PCard	<b>X</b>	Use against Special Purpose & Trust Funds
<b>X</b>	Use to purchase any airfares	<b>X</b>	Deposit money into the PCard account
<b>X</b>	Infringements and fines (Fleet or Own Car)	<b>X</b>	Use to purchase foreign currency or travellers cheques
<b>X</b>	Pay for Tips	<b>X</b>	Claim a daily subsistence <b>allowance</b>
<b>X</b>	PCard Holders <b>must not accept a cash refund</b> when returning goods to a merchant because of damage etc. (The merchant must process the refund through the EFTPOS machine to reverse the original purchase)	<b>X</b>	Make purchases for entertainment purposes unless the PCard Holder is a member of the ISLHD Executive (Level 1 and Level 2)
<b>X</b>	Use for Fleet motor vehicle expenses	<b>X</b>	Make any purchases whilst on leave
<b>X</b>	Use to purchase Clinical Products and Equipment (Please see section 4 or contact Procurement & Contracts Unit)	<b>X</b>	Use a PCard to purchase items for personal use (no alcohol for individual or other use)
<b>X</b>	Grant cash payments	<b>X</b>	Purchase from Australian supplier with no ABN

**Caution:** Suppliers may have a credit card surcharge fee. Wherever possible, PCard holders should avoid paying a surcharge and advise the Supplier that the purchase is for a government agency. If there is no alternative and a fee is payable, this must be carefully considered when purchasing from a credible supplier and factored in to deciding best market value. The surcharge is clearly marked on the tax invoice and is to be coded specifically as an additional line in ProMaster.

**6.5 Internet Use**



Internet purchases must only be made by approved cardholders on secure sites and after ensuring that the merchant is a reputable company/organisation with facilities to e-mail or post copies of tax invoices. This relates to both domestic and international internet purchases.



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To ensure a site is secure, look for a padlock  or solid key  in the status bar at the bottom of the window on the merchant's web site. These symbols indicate a secure page where the information being sent is encrypted and cannot be read by other internet users. Secure sites also contain https:// in the address indicating an added encrypted transaction layer.

Before making purchases, the PCard Holder must:

- Read the purchasing and return of goods policies of the merchant including delivery method costs which is normally available on the site.
- Not click on pop-up windows or go to different links on the site when making payments.
- Verify the contact details of the Supplier.
- Not store credit card details on any online accounts.
- Insist that the Supplier provides email confirmation, which the cardholder will store for record keeping purposes.
- Retain the web address of the merchant along with the invoice when used.

## **6.6 Travel and Conferences**

### **6.6.1 Travel Approval**

Before travelling all ISLHD employees must have an approved Official Travel Application as per the [ISLHD Official Travel Guidelines](#). All ISLHD employees must use public transport such as train, bus, ferry or light rail wherever practicable for business travel. Pcards can be used to pay for public transport associated with approved official travel.

PCards can be used for unplanned or emergency domestic travel including accommodation but requires the employee to obtain their direct line manager's written approval.

### **6.6.2 Meals and Subsistence**

If an employee travelling is a PCard Holder a PCard must be used when purchasing meals. A **meal allowance is not** to be issued to the PCard Holder. Relevant documentation must be obtained to substantiate the transaction in ProMaster and the value of a meal is not to exceed the prescribed [NSW Government meal allowance rate](#).

The cardholder, by signing a PCard expense statement, is confirming that the cardholder has not and does not intend to claim travel allowances to cover monies expended on the PCard. All travel expenditure is to be supported by a duly approved appropriate travel document, prior to commencing travel and incurring the expense.

### **6.6.3 Conferences**

Once an Official Travel Application has been approved in accordance with the [ISLHD Official Travel Guidelines](#) and a valid tax invoice is provided, a PCard may be used to pay for the PCard Holder's conference fees. If the ISLHD employee attending the conference is not a PCard Holder the PCard of the Line Manager may be used to pay for conference fees.

If the Line Manager also does not possess a PCard contact ISLHD Finance to discuss which current PCard holder would be the most appropriate to assist with paying the conference fees.

## **6.7 Risk Controls and Monitoring**

The policy controls established through the segregation of the roles of the PCard Holder, Coder and Authorising Officers outlined in - [Application and Use of Procurement Cards \(PCards\) within NSW Health PD2016\\_005](#) core risk mitigation strategies. Purchases will be monitored to ensure compliance with [Section 12 of the Public Finance and Audit Act 1983](#) and whole of government procurement requirements and [ISLHD delegations](#).

### **6.7.1 Controls**

Conditions of Use outlined in this policy set the majority of purchase controls for PCards.

### **6.7.2 PCard Storage**

PCards are to be kept secure by:

- Keeping the PCard in a secure location.
- Not keeping the PCard and pin number together.
- Ensuring the pin number is not shared.
- Signing the back of the PCard as soon as it is received.
- Not sharing the card details.
- Treating your card as if it were cash. Do not leave it unattended, such as in a car or workplace and do not give or lend your card to anyone.
- Ensuring when PCard details are disclosed e.g. via email or internet the PCard holder receives a confirmed receipt of the correspondence from the Supplier.

A Card Validation Value (CVV) is a security code designed to improve cardholder verification and help protect PCard Holders against fraudulent transactions. This code is required for all purchase made over the internet. To ensure the CVV is kept secure, photocopies of the back of the card must **not** be shared under any circumstance.

### **6.7.3 Acquittal Process**

Once a purchase has been made, the PCard Holder or Coder must code each purchase in ProMaster. Coding must include the correct cost centre, account, entity and provide a

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full description of what the good or service is and the purpose. Transactions are to be coded within five days of the transaction date and **by the 20<sup>th</sup> day of the month** for month end reporting purposes. Tax invoices have to be scanned and attached to the transaction in ProMaster by the same day. Once coded correctly, transactions are submitted for authorisation to the Authorising Officer.

**6.7.4 Authorising Process**

The HS PCard Support Team will not reconcile transactions to the Oracle General Ledger and Bank (Westpac) before the Authorising Officer has authorised the transaction. The authorisation process requires the Authorising Officer to ensure purchases have been made in accordance with the Conditions of Use. Authorising Officers are required to have reviewed the purchases made via PCard by viewing the coding and tax invoice/receipt in ProMaster and either authorise or challenge the purchase **by the 25<sup>th</sup> day of each month** (if challenged please see - [Application and Use of Procurement Cards \(PCards\) within NSW Health PD2016\\_005](#)). Once the purchase has been authorised, HS will reconcile the purchase to the General Ledger and Bank (Westpac).

**6.7.5 Monitoring and Reporting****Authorising Officers**

Authorising Officers can access reports on all PCard usage in the cost centre they manage via ProMaster to monitor PCard usage.

**HS PCard Support Team**

The HS PCard Support Team performs periodic reviews and provision of reports of card usage on behalf of ISLHD to ensure compliance is occurring in areas such as spend habits, coding, approval activity and frequency. They also run daily tests via Satori Continuous Control Monitoring to identify occurrences of potential misuse e.g. purchases made on Sunday, duplicate transactions, transactions with suspicious key words.

If potential misuse is identified by the HS PCard Support Team or Satori Continuous Control Monitoring, the HS PCard Support Team will notify ISLHD Finance for investigation. The HS PCard Support Team will revoke PCards when instructed by the ISLHD Executive Director of Finance.

**ISLHD Procurement and Contracts Unit**

ISLHD Procurement and Contracts Unit will monitor all PCards transactions across ISLHD. This will include compliance with the PCard Policy, level of usage for the period - total amount, total number of transactions, average amount per transaction, substantiation of documentation and any instances where conditions of use or policies

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and procedures have been contravened. ISLHD Procurement and Contracts Unit will provide support to the ISLHD Finance Unit during investigations as required.

**ISLHD Finance**

ISLHD Finance is the single point of contact (SPOC) for the HS PCard Support Team. They will coordinate PCard applications once approved by the Executive Director of Finance and keep a register of all PCard Holders across ISLHD. Any notifications received from HS in relation to PCards will be reviewed by ISLHD Finance and referred to the ISLHD Procurement and Contracts Unit as appropriate.

**6.8 Unauthorised/Disputed Transactions**

All unauthorised and disputed transactions must be handled as outlined in the [Application and Use of Procurement Cards \(PCards\) within NSW Health PD2016\\_005](#).

PCard Holders are to ensure there are no unauthorised purchases. If unauthorised purchases are identified, they are to be immediately reported to the ISLHD Contracts and Procurement Unit who will alert and notify the HS PCard Support Team.

Should a transaction be made in error, repayment by the cardholder is mandated. Following consultation with their supervisor and the HS PCard Services Manager, the card holder will mark the transaction as a dispute and refund the funds directly to the Card Account by attending a Westpac Branch and depositing the outstanding amount directly to the Card Account.

The following working day they will match the deposit to the disputed transaction and attach a copy of the original Tax Invoice for the transaction and the Deposit Receipt Slip provided by the bank to the refund transaction. This will allow for direct matching of the subject transaction.

**NOTE: PCard Holders are to report and resolve disputed transactions within 30 days of the purchase.**

**6.9 Non Compliance**

PCards are to be used in accordance with:

- [NSW Health Code of Conduct](#)
- [Application and Use of Procurement Cards \(PCards\) within NSW Health PD2016\\_005](#)
- [NSW Health Goods and Services Procurement Policy PD2018\\_030](#)
- [ISLHD Delegations Manual](#)

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If the PCard Holder fails to complete the acquitting or certification process, a reminder will be sent by ProMaster. Card holders will receive an email reminder message every Friday whilst approvers will receive a similar email every Monday until transactions are actioned.

Failure to respond to these system messages will incur the following:

- If after 30 days no action has occurred an email will be sent to the card holder/authoriser and their immediate supervisor CC'd
- If after 60 days no action has occurred an email reminder will again be sent advising that if after 90 days of no action the PCard will be suspended
- After 90 days if no action has still occurred then the PCard will be suspended until the transactions have been acquitted or approved
- If failure to comply with the acquitting or certification process occurs three times within a 12 month period the PCard Holder's PCard and/or ProMaster access will be revoked.

There is a range of consequences applicable if purchases made with a PCard are not compliant with the PCard conditions of use. **The outcome of a breach may result in the PCard being cancelled, and /or result in disciplinary or legal action for the employee in accordance with the [NSW Health Managing Misconduct Policy Directive 2018\\_031](#).**

ISLHD bears the liability for all PCard transactions. If any ISLHD employee is found to be purchasing, authorising or coding outside of the PCard agreements, they may be liable to disciplinary or legal actions in accordance with the [NSW Health Managing Misconduct Policy Directive 2018\\_031](#).

### **6.10 Tax Invoices and Goods and Services Tax ('GST')**

A tax invoice is a document containing information about a taxable supply that must be provided by the Supplier to the purchaser. It is the Suppliers' responsibility to ensure they are charging the correct GST, if applicable.

When purchasing from an Australian Supplier the PCard Holder must:

- Obtain the original or endorsed fax/copy tax invoice as evidence of approval for each PCard transaction and to enable ISLHD to claim back any GST,
- Ensure all invoices are valid tax invoices.

PCard Holders or delegates of the PCard holder are required to scan and **upload all tax invoices into ProMaster by the 20<sup>th</sup> day of each month** for compliance and audit purposes. If the tax invoice is not provided or is lost by the cardholder a [PCard Statutory Declaration Form](#) must be completed and uploaded into ProMaster. Assistance with GST coding can be provided by ISLHD Tax department.

**7. DOCUMENTATION****Forms**

The following forms can be accessed on the [HealthShare internet page](#):

- PCard Application Form
- PCard Cardholder/Expense Management System User Agreement
- PCard Role Update Form

**Policies and Procedures**

- [PD2015\\_049 - NSW Health Code of Conduct](#)
- [PD2018\\_030 - NSW Health Goods and Services Procurement Policy](#)
- [PD2016\\_005 - NSW Health Application and Use of Procurement Cards \(PCards\) within NSW Health](#)
- [PD2018\\_031 - NSW Health Managing Misconduct](#)
- [PD2016\\_010 - NSW Health Official Travel](#)
- [ISLHD CORP DOC 04 - ISLHD Official Travel Guidelines](#)
- [ISLHD Chart of Accounts](#)

**8. AUDIT**

An annual audit will be undertaken to ensure compliance with this policy. The audit will be a system based audit of annual transactions by random selection of high and low volume PCard Users.

Potential fraud or corrupt conduct should be reported to the Director Internal Audit. Findings of misuse must be reported to the Chief Executive.

**9. REFERENCES**

- [Auditor-General Report to Parliament – Use of Purchasing Cards and Electronic Payment Methods Webpage](#)
- [Treasury Policy TPP17-09 - Use and Management of NSW Government Purchasing Cards](#)
- [HealthShare Procurement Card Webpage](#)

**10. REVISION & APPROVAL HISTORY**

<b>Date</b>	<b>Revision No.</b>	<b>Author and Approval</b>
May 2015	1	PCard Steering Committee
2 October 2015	2	PCard Steering Committee
22 October 2015	3	Executive Director Finance
30 October 2015	4	Hyperlinks and policy updated to most current
March 2016	5	30 October 2015 - Issued for approval by Chief Executive
September 2018	6	Manager Financial Accounting. Revision and update to Policy as required by Policy review date.
January 2019	6	Executive Director Strategic Improvement Programs - Approved for Publication