



Title of Policy	Corporate Credit Card Policy		
This applies to	All Employees of Central Darling Shire Council		
Author	Michael Boyd	Date approved:	
Position of Author	General Manager	Authorised by:	
Legislation, Australian Standards, Code of Practice	Local Government Act 1993, Local Government (General) Regulation 2005 Independent Commission Against Corruption Act 1998		
Related Policies/Procedures	Code of Conduct		

Objective

To establish a clear and comprehensive policy on the use and reconciliation of corporate credit cards that will meet Council's obligations under the Local Government (General) Regulation 2005.

Who will be issued with a corporate credit card?

The persons for the time being occupying the following positions will be issued with corporate credit cards:

- General Manager
- Director Business Services
- Director Shire Services
- Executive Assistant
- Administration Officer
- Creditors
- Shire Services
- Senior Administration Officers
- Bus Services

For what purposes may a corporate credit card be used?

The types of transactions permitted are only those related to the business of the Council. In this regard, the corporate credit card may be used for:

- Payment of claimable travel expenses, e.g. the purchase of accommodation, taxi fares, meals, etc. where the usual requisitioning procedures are unavailable.
- The purchase of minor stores where the usual requisitioning procedures are unavailable.

For what purposes shall the corporate credit card not be used?

Purchases of a private nature are not an appropriate use under any circumstances. More specifically, the corporate credit card *CANNOT* be used for:

- Regular or periodic payments.
- Purchase of capital items or assets.
- Cash Advances.

Questions that should be asked before using a corporate credit card?

Cardholders should ask themselves the following questions before using the corporate credit card:

- Is the payment for a purpose relating to Council business?
- Is the value of goods and services to be purchased within the established limit of authority of the cardholder to incur expenditure of has an officer with an appropriate financial delegation approved the expenditure?
- Will the proposed transaction cause the credit limit to be exceeded?
- Is the corporate credit card being used to circumvent compliance with normal purchasing procedures?

Maintenance. security and documentation

Corporate credit cards are to be maintained in a secure manner and guarded against improper use. In the event that a card is lost or stolen, cardholders must report the loss immediately to the card provider regardless of whether it is a working day or weekend. The Accounts Department of Central Darling Shire Council should also be advised as soon as possible.

All documents (i.e. withdrawal slips, receipts, etc.) supporting transactions on the card are to be retained. If no supporting documentation is available then the cardholder should provide a declaration detailing the nature of the expense and must sign on the statement that "All Expenditure is of a business nature".

Reconciliation and processing

Cardholders must assign Job Cost Numbers to each transaction.

All documentation supporting purchase is to be forwarded to the Creditor's Clerk within one week of the transaction or upon the return of the cardholder to CDSC Offices.

The Creditor's Clerk is to file these documents awaiting the receipt of the Statement from the credit card provider.

Upon receipt of Statement, the Creditor's Clerk reconciles available documents with Statement balances and forwards to the Accountant for approval. In the event that documentation is missing, the cardholder must either supply the necessary documentation or provide a declaration stating the nature of the purchase.

When the direct payment has been debited from the CDSC bank account, the Creditor's Clerk must enter the transaction in the Accounting System and file with the Bank Reconciliation Documents.

Return of corporate credit cards

Upon cessation of employment, the Cardholder must return all outstanding documentation and credit card to the Creditor's Clerk for reconciliation.

Acknowledgement

Persons who are issued with a corporate credit card shall acknowledge that they are conversant with the terms of the policy for the use of this card by signing below:

I acknowledge that I have read and understand this policy.

Cardholder's Name

Cardholder's Signature