CORPORATE CREDIT CARD POLICY

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<tr>
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<tr>
<td>Related Documents</td>
<td>Procurement Policy, Financial Internal Control Policy, Corporate Credit Card Procedure, Corporate Credit Cardholder Agreement (Appendix A), Corporate Credit Card Aquittal Form, Financial Delegations – Authority to Purchase</td>
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Objective

This policy covers the use of Alexandrina Council corporate credit cards. All cardholders must have either the financial authority or delegated authority to commit Council to expenditure. Expenditure can only be undertaken within the limits of the cardholder’s allocated budget or by a resolution of Council. Cardholders must undertake purchases in accordance with the Alexandrina Council’s Procurement Policy, the Corporate Credit Cardholder Agreement and acquit all expenditure within the required timeframe.

Scope

This policy extends to staff, the Council Executive and other persons who have the delegated authority to use an Alexandrina Council corporate card. The cardholder is responsible for the correct use of the card at all times.

Policy Statement

Council operates a corporate card system which permits cards to be issued to staff and authorised persons throughout the organisation. Corporate credit card recipients must comply with the conditions set out in the Corporate Credit Cardholder Agreement (refer Appendix A), which is required to be signed before the corporate credit card can be issued.

The number of and reasons for corporate credit cards issue will be reviewed by the Manager, Finance annually. Cards will only be issued with approval from the Chief Executive.

The expenditure limit for authorised cardholders will be $5,000 per month, unless due to operational requirements a higher monthly limit is specifically approved by the Chief Executive. Authorised cardholders will be advised of their transaction limits upon issue.

Use of the corporate credit card should be restricted to items where purchase orders are not accepted or upfront payment is required, eg flights, accommodation, or in cases of emergency. Corporate credit cards must not be used to purchase fuel products for Council vehicles except in exceptional circumstances.

The corporate credit card may only be used for official Council business. Personal purchases must not be made, under any circumstances.
Any breaches of conditions may lead to disciplinary action, the immediate withdrawal of the facility and possible action under the Criminal Code Act 1995.

In the event of loss or theft through cardholder negligence, or a failure to comply with the Alexandrina Council Corporate Credit Card Policy, financial liability may be passed to the cardholder.

Availability of Policy

This Policy will be available on the Council’s website www.alexandrina.sa.gov.au and for inspection at Council’s principal office during normal business hours. Copies can also be provided to interested members of the community upon request, and payment of a fee in accordance with Council’s Schedule of Fees and Charges.
APPENDIX A

Corporate Credit Cardholder Agreement

I (insert cardholder name) acknowledge and accept the conditions listed below, in the use of the Alexandrina Council Corporate Credit Card:

- Ensure corporate credit cards are maintained in a secure manner and guarded against improper use.
- Corporate credit cards are to be used only for Alexandrina Council official activities, there is no approval given for any private use.
- Ensure no one else uses the credit card.
- All documentation regarding a corporate credit card transaction is to be retained by the cardholder and produced as part of the reconciliation procedure.
- Credit limits are not to be exceeded.
- Observe all cardholder responsibilities as outlined by the card provider.
- Purchases on the corporate credit card will be made in accordance with Alexandrina Councils Procurement Policy.
- Reconciliation is to be completed within 7 days of the date of credit card statement being issued on the supplied template.
- Transactions will be supported by a GST invoice stating the type of goods purchased, amount of goods purchased and the price paid for the goods. The receipt shall meet the requirements of the Goods and Services Tax Act 1999 to enable a GST rebate to be applied.
- Transactions shall be accompanied by a job number, cost centre and element type for costing purposes.
- If no supporting documentation is available the cardholder will provide a declaration detailing the nature of the expense and must state on that declaration ‘all expenditure is of a business nature’. Approval of this expense is referred to the Chief Executive for a decision.
- Should approval of expenses be denied by the Chief Executive recovery of the expense shall be met by the cardholder.
- The cardholder shall sign and date the corporate credit card statement with supporting documentation attached stating ‘all expenditure is of a business nature’.
- Lost or stolen cards shall be reported immediately to the card provider and a written account of the circumstances shall be provided to the Manager Finance on the next working day.
- Credit cards are to be returned to the Manager Finance on or before the conclusion of employment with a full acquittal of expenses.
- Credit cards are to be returned to the Manager Finance when an authorised person ceases to be an authorised person with a full acquittal of expenses.

Failure to comply with any of these requirements could result in the card being withdrawn from the employee. In the event of loss or theft through negligence or failure to comply with the Alexandrina Council Corporate Credit Card Policy any liability arising may be passed to the cardholder.

Signed: (cardholder) …………………………………………………………….

Date: (insert date) …………………………………………………………….