

F2 Corporate Transaction Cards

Policy Objective

Where the CEO has been delegated authority for making payments, this policy will provide a clear framework for the CEO and approved officers to utilise corporate transaction/purchasing cards in an appropriate manner in carrying out the normal day to day business of the Shire.

Policy Statement

The Shire of Dundas is committed to ensuring all corporate transaction/purchasing cards issued are used appropriately and in accordance with Council policies and authorised procedures and all expenditure incurred is properly approved and acquitted. Corporate transaction/purchasing cards are issued for the efficient and effective procurement of goods and services on behalf of the Shire and are subject to the following:

- Transaction cards are issued only to permanent employees of the Shire. Council members are not employees and therefore may not be issued with transaction cards.
- The CEO may only be issued a corporate transaction card, and may only approve the issue of corporate transaction cards, where delegated authority for making payments from the municipal fund exists.
- The provision of a corporate transaction/purchasing card is a facility for certain officers which must be authorised by the CEO. The CEO will determine and authorise appropriate limits for each cardholder, with overall facility limit not to exceed \$30,000.
- Corporate transaction/purchasing cards are only to be issued and used in accordance with authorised procedures to be maintained by the CEO.
- Cash withdrawals are not permitted on corporate transaction/purchasing cards.
- Expenditure incurred on corporate transaction/purchasing cards must:
 - o Be necessary to carry out the Shire's activities and functions;
 - o Not be used to any attain personal rewards such as reward points or any other rewards;
 - o Be reasonable and appropriate;
 - o Not be excessive in relation to the goods or services sought;
 - o Not be utilised for the payment of 'tips' or gratuities;
 - o Not be personal expenditure (refers to expenditure incurred by an employee not pertaining to Shire activities); and
 - o Not be used in instances where a supplier would normally accept a purchase order.
- Details of corporate transaction/purchasing cards issued are to be recorded and maintained in a register in accordance with authorised procedures.

Cardholder Responsibilities

Corporate transaction/purchasing cards must be used in accordance with authorised procedures maintained by the CEO. Cardholders are required to sign an acknowledgement and declaration acknowledging their responsibilities and obligations with the use of cards.

Cardholders are responsible for the safe custody of corporate transaction/purchasing cards. Any loss or theft a card must be reported in accordance with authorised procedures, as well as where a card or information has been compromised, for appropriate action to be imitated such as cancellation / reissue of the card.

Where a cardholder has incurred personal expenditure, authorised procedures are to require appropriate measures to be implemented to recover such expenditure in the shortest possible timeframe, and any other action required to be implemented.

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Corporate transaction/purchasing cards are to be returned immediately in accordance with authorised procedures where a cardholder is no longer employed by the Shire, or is no longer authorised to hold a card.

Acquittals

Cardholders must acquit expenditure incurred on monthly basis in accordance with authorised procedures and supporting documentation set out within, prior to payment of transaction card balances occurring. This should include:

- Compliant tax invoice/receipts which records an adequate description of goods / services for all transactions.
- Where compliant tax invoice/receipts are not available, a statement signed by the cardholder is required be presented to the CEO for approval, detailing information such as:
 - o Nature of the expense;
 - o Provider name;
 - o Provider ABN;
 - o Amount of the transaction (and where possible, breakdown of expenses);
 - o GST; and
 - o Reasons why compliant documentation is not available.
- Where a cardholder cannot complete their acquittal in the required timeframe (due to leave or other absence) acquittals must be completed as soon as practicable upon returning to work.
- Acquittals are to be independently reviewed for approval for entry into the Shire's accounting system as follows:
 - o Purchases made by the CEO will be referred to the Deputy Chief Executive Officer;
 - o Purchases made by senior staff will be referred to the Chief Executive Officer; and
 - o Purchases on cards made by other staff will be referred to the appropriate senior staff member.

Recording and Reporting

All documentation relating to corporate transaction/purchasing cards is to be in accordance with the Shire's approved recordkeeping plan.

Purchases on all cards are to be reported to Council on a monthly basis in accordance with statutory requirements.

History:

Policy reviewed: April 2022, February 2026

Policy amended: 17 February 2026

Previous Policy: F2. Corporate Credit Cards and Store Cards Policy