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## CREDIT CARD GUIDELINE

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### REFERENCES & RELATED DOCUMENTS

CP001 Credit Card Policy

### RATIONALE / BACKGROUND

#### Responsibility of Card Holders

Officers who are issued with Corporate Cards must:-

1. Ensure the care and safe keeping of the card.
2. Adhere to the policy and procedures in relation to use of the card and its financial limits.
3. Ensure receipts and tax invoices are received when the card is used and produce them as evidence for settlement with the Bank.
4. Ensure the monthly card statement is certified correct and approved for payment when received from the Finance Department.
5. Ensure relevant and correct expenditure account details are provided against each item of expenditure on the card statement to assist with the allocation of expenses and claims for the reimbursement of GST from the Australian Tax Office.
6. To return the credit card upon the request of the General Manager or relevant Director.
7. Under no circumstances are credit cards to be used for the withdrawal of cash. Where a cardholder inadvertently makes a purchase of a private nature, within seven (7) days of the purchase, the value shall be reimbursed to the organisation and written advice provided to the General Manager and relevant Director to confirm the repayment and the reasons for the event occurring.
8. Expenditure items of a private nature such as fines are the responsibility of the individual and should not be processed on the corporate credit card. In exceptional circumstances where staff have corporate vehicles and need to use a credit card for fuel purchases this is permitted, but all other fuel purchases are not.
9. Card holders may permit other staff to use their credit card details for Council purchases but are required to ensure that all documentary evidence is presented to the Finance Department.



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Corporate cards may be withdrawn by determination of the General Manager.

### **Lost or Stolen Cards**

Cards that are lost or stolen must be reported immediately by the cardholder to the issuing bank by telephone. At the earliest opportunity, notification must also be given to the Finance Department in writing (email is acceptable), so that cancellation of the card may be confirmed and a reconciliation of the card account from the date the card was lost or stolen be performed.

### **Return of Cards**

Upon resignation or when an officer ceases to occupy a position that is issued with a corporate credit card, the card must be returned to their Manager at least one week prior to vacating the position so that the card may be cancelled and the account settled.

### **Recovery of Unauthorised Expenditure**

Unauthorised expenditure or expenditure of a private nature that is proved to be inappropriate will either be recovered by deductions from the officer's salary or a debtor's invoice will be raised and managed in accordance with Council's debt recovery policy.

Cards which show unreasonable, excessive or unauthorised expenditure will be subject to audit and may result in the withdrawal of the card from the cardholder.

### **Legislation**

1. The *Local Government Act 1993* does not specifically mention the use of corporate credit cards by officers, however Section 8 of the Act requires proper accounts and records of transactions and affairs of the Local Government are kept in accordance with regulations.
2. The Finance Department is responsible for arranging the issue of the corporate credit card on approval from the General Manager.

### **Finance Department's responsibilities**

1. The issue/cancellation of corporate cards.
2. Arrange for cardholders to sign and agree to terms of this policy and guidelines on receipt of the card and ensure the signed document is kept in the relevant personnel file.



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3. Ensure that all tax invoices presented are attached to the appropriate officer's statement and are provided to the General Manager for authorisation monthly.

### **Governance regarding Cards**

1. Prior to the General Manager being issued with a credit card, the Mayor is to provide written authorisation (or email).
2. The General Manager's expenditure is to be countersigned by both the Mayor and a relevant Director monthly.
3. Corporate credit cards are not to accrue rewards or bonus points.
4. In the event that a tax invoice is not available a statutory declaration will be required.