	<p style="text-align: center;"><b>Purchase Card Policy</b> Procedure No. FINPOL 06</p>	<b>Version No:</b>	2
		<b>Responsible Officer/s:</b>	Finance Manager
		<b>Classification:</b>	Administration
		<b>Issued:</b>	September 2022
		<b>Next Review:</b>	January 2028

## 1. Background

Council operates a corporate purchase card system which permits a limited number of cards to be issued to appropriate staff throughout the organisation. The purpose of this policy is to ensure the probity, accountability and transparency of the use and issue of the Council corporate purchase cards in accordance with legislative, contractual and policy requirements.

## 2. Purpose

The purpose of this policy is to control the distribution and use of corporate purchase cards within Council and to ensure sound governance of expenditure incurred by cardholders for business purposes and public benefit on behalf of Council.

## 3. Scope

This policy applies to all employees who have been issued with a corporate purchase card.

## 4. Policy


### 4.1. Credit limits

Corporate purchase card recipients must comply with the conditions set out in the Corporate Credit Cardholder Agreement which must be signed before the credit card can be issued.

The maximum credit limit for the organisation is \$19,000 per month. Each corporate purchase card has a capped individual transaction limit. This limit is less than the cumulative monthly limit. The individual transaction limit should not exceed the card holder's financial delegation. The CEO has final approval over each card holder's limit. Should a higher transaction limit be required than the card holder's financial delegation, due process should be followed to increase that card holder's financial delegation before a limit is approved that exceeds it. Any changes to original limits must be approved by the CEO.

Currently the individual limits are;

Chief Executive Officer	\$2,000
Director Corporate Services	\$3,500
Purchasing Officer	\$4,000
Airport Manager	\$1,500
Saleyards Manager	\$1,000
Saleyards Team Leader	\$1,000
Executive Assistant	\$4,500
Unallocated	\$1,500

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#### 4.2. Approval of new corporate purchase card holders and limits

All new corporate purchase card requests are to be approved by the CEO and ordered by the Director of Corporate Services. The CEO is issued with a credit card on commencement of their contract period. A card holder's individual transaction limit should not exceed their current financial delegation (though the cumulative monthly limit may be higher than their financial delegation) and this should be checked regularly by the Finance Manager.

Card holders must participate in a corporate purchase card induction which includes card holders acknowledging they have read this policy and sign the Application For Purchase Card Form (FIN030).

All credit card holders must abide by the following conditions;

- The card must be used for Council business expenditure only, and be within the limit assigned for the use of that card;
- Where practicable, purchases should be made through Council's purchase order system;
- The card must not be used to obtain cash;
- The card must not be used for personal use;
- The card must only be used for fuel purchases where there are not Fuel Card facilities available;
- Credits can be made across the counter, where the sales voucher serves as a requisition, credit order and receipt;
- Must retain all sales voucher/dockets/invoices and maintain any other records of their Credit Card and the employee responsible for the bank reconciliation will attach these documents to the Monthly Credit Card costing statement;
- Misuse of this card may result in Disciplinary Action, which may include dismissal;
- Employees are bound by Council's code of conduct

#### 4.3. Month-end approval process and reviews


All transactions listed on corporate purchase card statements are to be reconciled monthly with supporting documents that include costing details, attached to the monthly statement. Statements are to be signed by the approving Manager and returned to the Finance Manager for checking.

#### 4.4. Cessation of employment

Corporate purchase cards are to be cancelled immediately on termination of employment/association of the card holder. This is the responsibility of the Director of Corporate Services.

#### 4.5. Lost/stolen cards

It is the card holder's responsibility to contact the Director of Corporate Services immediately if their card is lost or stolen. A replacement card can only be ordered by the Director of Corporate Services once advised that approval has been granted by the employee's approving manager.

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## 5. References / Other Documents

### 5.1. Legislation

*Local Government Act 1999, S.122 (1a) (b)*

*Local Government Act 1999, S.124*

*Local Government (Financial Management) Regulations 2011, Regulation 12*

### 5.2. Council Policies / Procedures

Internal Financial Controls Policy (FINPOL18)

Application For Purchase Card Form (FIN030)

Employee Code of Conduct (HRPOL 07)

Procurement Policy (FINPOL 04)

## 6. Review

This Policy shall be reviewed by the District Council of Grant at a minimum, once within every four (4) year Council term (or on significant change to legislation or other matters which could affect this policy).

Action	Date	Minute Reference
Adopted	5 September 2022	22246.8
Amended	18 December 2023	23255