



Practical Guide 9

Credit cards

(AGCC, Cabcharge and Fuel Cards)

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Finance & Resources

April 2015

Document release

Document owner	Chief Financial Officer
Released by	Chief Financial Officer
Author(s) name & position	
Version number	V1.2
Release date	1 April 2015

Change/update history

Date	Record of changes/updates to document
31 Dec 2009	FWA version 1.1 (updated for new card arrangements)
1 April 2015	FWC Version 1.2 (Change for PGPA)

1. Introduction

The Accountable Authority Instructions (AAIs) cover the principles that apply as to how Fair Work Commission's corporate governance arrangements are implemented and the associated Resource Management Policies (RMPs) outline the objectives and key requirements for the different areas. The CEIs are issued under the provisions of the Public Governance and Accountability Act (PGPA) This Guide sets out how to put these principles into practical effect in relation to the Credit Cards.

2. Credit cards general

2.1 Types of cards

2.1.1 FWC may provide staff with credit card facilities to undertake business activities. Credit card facilities can be in the form of Australian Government Credit Card (AGCC), Cabcharge cards and vouchers and Fuel cards.

2.1.2 The two types of AGCC Purchasing Cards used by FWC are the ANZ Visa, and Diners Card*.

* for payment of corporate travel account only

2.2 Issue and administration of cards

2.2.1 The issue of credit cards is by the Card Issuing Delegate (Chief Financial Officer). The delegate will also approve the conditions of use including the credit and transaction limits. Details of the card and conditions of use are to be recorded in the appropriate card register.

2.2.2 The areas responsible for the administration of cards are:

Card	Responsible administration area
Purchase Cards	Finance and Resources
Cabcharge Cards	Finance and Resources
Cabcharge Vouchers	Finance and Resources to Teams who manage for their staff
Fuel Card (for leased vehicles)	SG Fleet administer the fuel card accounts and cards on behalf of FWC

2.3 Custody and use of credit cards

2.3.1 Cardholders must sign, understand and comply with card terms and conditions outlined in the AGCC agreement provided by the Card Issuing Delegate. A cardholder will be notified separately if certain restrictions regarding the use of a card apply.

2.3.2 The card is only to be used by the person whose name is embossed on the card. Transfer of the card to another person is illegal.

2.3.3 Credit card facilities must be used only for official business. Credit card facilities must not be used for expenditure of a private nature. A staff member misusing an FWC credit card facility will be subject to action under the APS Code of Conduct and may be subject to prosecution.

2.3.4 Credit card purchases are subject to the same guidelines as outlined in procurement policy, and other directions, and the Commission approval processes.

2.3.5 All cardholders are also expected to adhere to the credit provider's conditions of use (which are sent to new cardholders together with the card).

2.3.6 Cardholders are responsible for the safe custody and care of the card:

- keep the card under close control and appropriately secured when not in use;
- exercise care when using credit cards over the telephone or the Internet by checking that the supplier is legitimate; and
- checking credit card statements carefully for discrepancies and notify the Finance and Resources team and the card provider immediately of any discovery of fraudulent or suspect transactions.

Loss/replacement credit cards

2.3.7 If a card is lost the card provider is to be contacted immediately to cancel the card and to order a replacement. The Finance and Resources team is also to be advised.

Return of credit cards

2.3.8 Credit cards shall be returned immediately to the Finance and Resources team, if the cardholder:

- resigns; or
- transfers to another position or is on long term higher duties in another position for more than 4 weeks; or
- takes leave in excess of 3 months; or
- is instructed to do so by their Team Manager or the Manager, Finance and Resources.

Misuse of credit cards

2.3.9 Misuse of a credit card is a breach of section 60 of the FMA Act. Use of the credit card for private purposes by a cardholder is not permitted under any circumstances. All cases of apparent misuse of credit cards are to the Manager, Finance and Resources.

3. AGGC (Purchase cards)

3.1 Usage of Purchase Card

3.1.1 The Purchase Card is only to be used for general purchasing activities subject to conditions outlined in the AGCC Agreement, delegation limits, Procurement Policy and Procurement Guide.

3.1.2 The Purchase Card is not to be used for the individual's travel related expenditure with the exception of the Corporate Diners Card which is issued to Finance and Resources for payment of the corporate travel agent account.

3.2 Approval to purchase

3.2.1 Prior to purchasing, approval to proceed must be sought from the designated Budget Manager. All transaction details are to be clearly recorded on a Purchase/Service Request (PSR) form. The completed PSR, including details of the Manager's

endorsement together with any supporting documentation, must be forwarded to the Finance and Resources team immediately each transaction is finalised.

3.3 Purchases

Purchases over the counter

3.3.1 Before signing the merchant sales voucher the cardholder is to ensure that the voucher contains a full and proper description of the item(s) purchased. Transaction details are to be recorded on a PSR and sales voucher(s) attached.

Purchases by telephone

3.3.2 As no merchant sales voucher is issued full purchase details are to be recorded on a PSR immediately.

Purchases by mail order

3.3.3 The transaction details are to be clearly recorded on the PSR and a copy of the mail order form attached.

Asset recording

3.3.4 If a purchase is classified as an asset the PSR Form under the heading Asset is to be completed, a copy of the merchant sales voucher attached, and forwarded to Finance and Resources. This will enable the entry of the item(s) in FWC's asset register.

PSR to be forwarded to Finance and Resources

3.3.5 A copy of the document(s) should be retained until reconciliation against the cardholder's statement is complete.

3.4 Reconciliation against billing statement

3.4.1 A statement detailing each cardholder's transactions for the previous accounting period will be forwarded each month to the cardholder. It is the cardholder's responsibility to check this statement to ensure that all transactions are bona fide and that a PSR and sales vouchers have been forwarded to the Finance and Resources team to account for each transaction.

4. Cabcharge

4.1 Cabcharge holders are to ensure all trip details including date, times and amount are clearly recorded on the transaction slip. Employees must never sign blank or incomplete transaction slips. Cabcharge holders are liable for charges where the journey has been signed for without journey details.

4.2 Cabcharge receipts must be retained for a period of 6 months.

5. Fuel charge cards

5.1 Fuel cards are only used to purchase fuel for vehicles leased by FWC and only for the vehicle registration that appears on the card. The card is issued by LeasePlan at the same time the vehicle is delivered.

- 5.2 Card details, including vehicle registration, date of issue, date of return, cardholder name and date of expiry and provider are to be recorded in a register as soon as the card is received.
- 5.3 It is important each time the card is used to purchase fuel, the driver quotes the odometer reading to the operator. Fuel usage and costs for each vehicle during the accounting period, including the date, time and location of fuel provider are recorded on a statement attached to the other invoices received from LeasePlan. This assists in the completion of an accurate annual energy usage report and Fringe Benefits return.
- 5.4 The Finance and Resources team is responsible for endorsing account details including account code and verification that the services have been satisfactorily received. Any anomalies found are to be taken up immediately with the contact officer whose name appears on the SG Fleet invoice. Payment should be made by the agreed due date.

6. References

Resource Management Policy:	2.7 Credit Cards
Related Practical Guides:	5. Procurement and Contract Management 6. Payment of Accounts 7. Domestic Travel 10. Official Hospitality 12. Asset Management 13. Vehicle Usage
Delegations/Authorisations:	PGPA Delegations
Forms:	Purchase Service Request