

Senate Committee: Education and Employment

QUESTION ON NOTICE

Supplementary Budget Estimates 2016 - 2017

Outcome: Cross Portfolio

Department of Education and Training Question No. SQ16-000930

Senator Gallacher, Alex provided in writing

Credit and transaction cards

Question

1. What types of credit and transaction cards (including Cabcharge Fastcard and eTickets) does your department issue?
2. What was the total expenditure for each type of card over the last 3 financial years?
3. Can you break down the expenditure into categories?
4. What is the highest and lowest credit limit for each type of card?
5. How many times in the last 5 years has the credit limit been reviewed?
6. What are Credit Cards used for?
7. What are the Governance/probity rules for employees to follow?
8. Are cash advances allowed?
 - a) Can you list the total amount of cash advances from credit and other transaction cards over the last 3 years?
 - b) Can you provide details on the 10 largest cash advances in your department and provide particulars such as how much was accessed?
 - c) Who approves cash advances in your department in the event of paying suppliers
9. Who reviews transactions in regards to all cards?
10. Who provides assurance to the Minister in respect to probity governance and fraud control?

Answer

1. The department issues credit cards to staff through the whole-of-government arrangements with Diners. The department issues MasterCards for both departmental and administered expenditure.

No departmental staff have been issued with Cabcharge FASTCARD.

FASTeTICKET vouchers are used in the department.

2. The table below lists total expenditure for each type of credit card for the 2014–15 and 2015–16 financial years. Information for prior years has not been provided due to the abolition of the former Department of Education, Employment and Workplace Relations. In 2015–16 the Early Childhood and Childcare function returned to the department.

	2014–15 \$	2015–16 \$
Departmental	3,047,548.89	5,220,787.82
Administered	227,196.73	522,707.29

3. To break down credit card usage under categories would be an unreasonable diversion of departmental resources
4. The standard MasterCard limits are \$10,000 per month, with a \$2000 per transaction limit.
5. The last review of limits was in 2014.
6. Credit cards are used for travel and minor expenditure (generally under \$2000).
7. All expenditure is required to be approved by a delegate and then acquitted (monthly with delegate review).
8. An employee may withdraw cash from an ATM to meet travel expenses where the credit card cannot be used. For acquittal purposes, travelers are to retain all tax invoices and receipts, confirm that the costs incurred were in accordance with policy and return any unspent cash except for the portion applying to the incidental travel expenditure entitlement of up to \$40 per day.
 - a) The table below provides the total amount for cash advances from credit cards for the 2014–15 and 2015–16 financial years. Information for prior years has not been provided due to the abolition of the former Department of Education, Employment and Workplace Relations.

2014–15			2015–16		
\$	No	Average	\$	No.	Average
28,632.06	369	77.59	69,529.80	879	79.10

- b) The 10 largest cash advances are:

2014–15 \$	2015–16 \$
350.00	396.30
350.00	394.93
320.00	393.38
320.00	320.00
320.00	319.11
320.00	310.00
240.00	300.00
240.00	297.35
240.00	280.00
240.00	280.00

- c) Cash advances are not approved for paying suppliers with the exception of approved incidental travel expenses and in circumstances where the traveler's delegate is satisfied that the departmental card cannot be used whilst travelling.
9. All transactions are reviewed by each cardholder's delegate during the mandatory monthly acquittal process. Transactions are also subject to review by the Australian National Audit Office as part of the annual financial statement process.
10. The Secretary provides assurance to the Minister in respect of fraud control. Instances of credit card breaches are reported through the department's financial management compliance system.