



# Credit and Fuel Card Policy

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Procedure Compiled by: Chief Executive Officer	Review Date:
Procedure Approved by: Chief Executive Officer	

## 1. Purpose

The Credit and Fuel Card Policy outlines an alternative method of purchasing and paying for goods and services of normal Council expenditure items to the standard methods of procurement as outlined in the Blackall-Tambo Regional Council Procurement Policy. The Corporate Credit Card and/or Motorpass Fuel Card may be used when it is more efficient and provides for improved service delivery by using this method.

## 2. Commencement of Policy

This revised policy will commence from the date of Council adoption and shall replace all previous Credit and Fuel Card Policies of the Blackall-Tambo Regional Council.

## 3. Scope

The Credit and Fuel Card Policy applies to all Council employees and Councillors who are either provided with, or have access to, a Corporate Credit Card or a Motorpass Fuel Card.

## 4. Definitions

### 4.1. Corporate Credit Card

All credit cards held under a Blackall-Tambo Regional Council credit card facility.

### 4.2. Fuel Card

All Motorpass fuel cards held under a Blackall-Tambo Regional Council fuel card facility.

### 4.3. Cardholder

1. The Councillor, or Officer, to whom a Credit Card is issued. The card is embossed with the Councillor or Officer's name and bears their signature on the reverse side of the card for identification and security purposes.
2. The Councillor, or Officer, to whom a Fuel Card is issued. Cards issued on a permanent basis are embossed with a Councillor or Officer title. Cards issued on a temporary basis are embossed with a corporate identifier (e.g. Blackall Corp 1; Tambo Corp 1).

### 4.4. Credit Limit

The dollar limit of the total value of transactions permitted on the individual cardholders Credit Card.

### 4.5. Private Expenses

Any expenditure which is not directly related to the Councils normal business operations and activities.

### 4.6. Tax Invoice

An Invoice received from a supplier of goods or services for which the Corporate Credit Card or Fuel Card has been (or intends to be) used. The Tax Invoice must contain the following details:

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- a) The words "Tax Invoice" displayed prominently
- b) The Date of the issue of the invoice
- c) The name of the Supplier and the ABN of the Supplier
- d) A description-including quantity- of the items supplied
- e) The price of the goods/services (including GST if applicable) provided.

## **5. Issuing, Amending and Withdrawing Credit Card**

### **5.1. Authority to be issued a Corporate Credit Card**

A Corporate Credit Card may be issued, at the discretion of the Chief Executive Officer, to a Councillor or permanent employee of Blackall-Tambo Regional Council, when it can be demonstrated that the card is necessary, and the most efficient means of meeting commitments incurred in the course of official Council business.

### **5.2. Credit Limits**

Only one account shall be maintained by Council with the credit facility provider, with an overall limit of \$30,000 set for the account. This limit may be increased or decreased, at the discretion of the Chief Executive Officer, as the need arises. Individual Credit Cards may have their own limit set, but the total of all card limits shall not exceed the facility amount of \$30,000.

The Chief Executive Officer shall have the sole authority to amend the facility limit of \$30,000, but may delegate to the Director of Finance, Corporate and Community Services the authority to amend individual card limits within the facility limit.

### **5.3. Withdrawal of Credit Card**

A Corporate Credit Card may be withdrawn

- a) where a Councillor who is a cardholder ceases to be a Councillor,
- b) where a permanent employee who is a cardholder ceases permanent employment with Council or is transferred to a position where the employee is no longer required to maintain the Credit Card.
- c) at the discretion of the Chief Executive Officer, whenever the Credit Card is deemed to be unnecessary, or has been used inappropriately.

It is the responsibility of the Director of Finance, Corporate and Community Services to collect the Credit Card from the cardholder and the Director of Finance, Corporate and Community Services will be responsible for the card's cancellation and destruction.

## **6. Issuing, Amending and Withdrawing Fuel Card**

### **6.1. Authority to be issued a Corporate Fuel Card**

- 1. A Corporate Fuel Card may be issued permanently, at the discretion of the Chief Executive Officer, to a Councillor or permanent employee of Blackall-Tambo Regional Council, when it can be demonstrated that the card is necessary, and the most efficient means of meeting commitments incurred in the course of official Council business.
- 2. A Corporate Fuel Card may be issued temporarily or on a time limited basis, at the discretion of the Chief Executive Officer, to a permanent employee of Blackall-Tambo Regional Council, when it can be demonstrated that the card is necessary, and the most efficient means of meeting commitments incurred in the course of official Council business.



**6.2. Withdrawal of Fuel Card**

A Corporate Fuel Card may be withdrawn

- a) where a Councillor who is a cardholder ceases to be a Councillor,
- b) where a permanent employee who is a cardholder ceases permanent employment with Council or is transferred to a position where the employee is no longer required to maintain the Fuel Card.
- c) at the discretion of the Chief Executive Officer, whenever the Fuel Card is deemed to be unnecessary, or has been used inappropriately.

It is the responsibility of the Director of Finance, Corporate and Community Services to collect the Fuel Card from the cardholder and the Director of Finance, Corporate and Community Services will be responsible for the card’s cancellation and destruction.

**7. Appropriate Uses of Corporate Credit Card**

The Credit Card facility is available for use whenever it is not effective to use the standard purchasing arrangements as outlined in Council’s Procurement Policy. Such transactions may include:

- a) Travel arrangements such as booking flights, accommodation and other travel related expenses, meals etc.
- b) Conference registrations where Purchase Orders are not readily accepted.
- c) Internet purchases for items such as software or registration of web domains - but not items such as office supplies, plant parts etc, which can be purchased through standard procurement methods.

**The Credit Card shall not be used for the following purposes;**

- a) Obtaining cash from any source.
- b) Purchase of any items where it is more effective to pay through standard procurement methods as outlined in the Procurement Policy.
- c) Payments to Suppliers where Council has an account for payment of goods or services.
- d) Payment for goods or services which are unavailable at the time of the transaction.
- e) Payment of any private expenditure, including payment of any travel expenditure for partners accompanying the cardholder on business trips, and any expenditure that will later be reimbursed by Council to the cardholder.

**8. Appropriate Uses of Corporate Fuel Card**

The Fuel Card facility is available for use whenever it is not effective to use the standard purchasing arrangements as outlined in Council’s Procurement Policy. Such transactions may **only** include fuel or vehicle expenses when the Councillor or officer is travelling away from their normal or usual base or when fuel supplies are otherwise unavailable at their normal or usual base.

**The Fuel Card shall not be used for the following purposes:**

- a) Obtaining cash from any source.
- b) Purchase of any items where it is more effective to pay through standard procurement methods as outlined in the Procurement Policy.
- c) Payments to Suppliers where Council has an account for payment of goods or services.
- d) Payment for goods or services which are unavailable at the time of the transaction.



- e) Payment of any private expenditure, including payment of any travel expenditure for partners accompanying the cardholder on business trips.

## **9. Responsibilities**

### **9.1. Cardholder**

The cardholder is responsible to ensure the following conditions are met;

- a) The Credit and/or Fuel Card shall not be used for purposes which contravene this Policy.
- b) Ensure all transactions on the Credit and/or Fuel Card have been properly authorised and investigate any discrepancies or unauthorised transactions.
- c) Ensure a proper Tax Invoice is obtained from the Supplier in relation to any Card purchases.
- d) Provide all relevant documentation relating to each Card payment to the Director of Finance, Corporate and Community Services for processing in the accounting system.
- e) Reporting any loss or theft of the Credit Card to the Director of Finance, Corporate and Community Services so that appropriate action to prevent further use of the card may be taken.

### **9.2. Director of Finance, Corporate and Community Services shall**

- a) Maintain a current register of all authorised cardholders and their card limits.
- b) Review the transactions on all Credit and/or Fuel Cards on a monthly basis.
- c) Follow up any issues of apparent misuse of the Credit and/or Fuel Card with the Internal Audit Committee.
- d) Ensure any cards reported as lost or stolen are cancelled immediately.

## **10. Changes Since Last Revision**

Updated personnel and limits as of 19/02/2020 to reflect current procedures.

## **11. Records**

When completed and approved the original, signed hard copy of the policy is filed in the Master File. Electronic copies are saved in the appropriately labelled folder in InfoXpert



**12. Appendix 1**

**12.1. Table of Credit Cardholders and Limits**

<b>Cardholder</b>	<b>Credit Card Limit</b>
Mayor	\$5,000
Chief Executive Officer	\$13,000
Director Finance Corporate Community Services	\$5,000
Director Works and Services	\$7,000

**12.2. Motorpass Fuel Cardholders**

The CEO has issued fuel cards and motor vehicle expenses only to the Mayor and CEO.

Other vehicles are issued with cards on a needs basis by signing out and signing in. The operator is responsible for the operation of the card as per clause 10.