

Title	FCNSW Card and Employee Expense	Version	3
Policy No.	P 2019/11	Effective date	27/11/2019

1. OVERVIEW

This policy is to manage Forestry Corporation (FCNSW) Credit Card (Card) use and employee expenses (such as out-of-pocket expenses and limited allowances) for FCNSW.

2. SCOPE

This policy applies to all FCNSW employees (including casual staff where relevant) and should be read in conjunction with FCNSW Card and Employee Expense Procedures.

3. POLICY

3.1. Cards

3.1.1. Issue of Credit Cards

Cards will be issued to pre-approved employees based on their roles and business requirements for purchasing of goods and services within approved limits. All Cards are managed by Finance and reviewed by the Chief Financial Officer. All Cardholders will need to sign a Cardholder Agreement.

3.1.2. Limits

Credit limits will be set to balance risk and effective use. Limits will be determined by roles and responsibilities.

There are two types of limits. Total monthly limit and per transaction limit.

3.2. Allowances

FCNSW has a number of allowances in accordance with the Forestry Corporation of NSW Enterprise Agreement (EA). Some allowances are processed through FCNSW Expense Management System (EMS), whilst others are processed through payroll.

3.3. Out-of-pocket (OOP) Claims

Purchases using personal finances will be reimbursed via EMS. Where expenses are a direct debit e.g. top up of public transport account, or a mixture of business and personal, claims should be processed as an OOP.

4. BUSINESS EXPENSE CRITERIA

The expenditure must be:

- necessary to perform a valid business purpose; and
- reasonable expense that is not excessive; and
- appropriate expense for purchasing on a Card or via OOP; and
- comply with the eligible expenditure table in the Credit Card & Employee Expense procedure document.

5. KEY RESPONSIBILITIES

5.1. Common to Cardholder and OOP Expenses

- All claims are to be acquitted within one month after the purchase date.
- For all transactions (excluding allowances), a compliant tax invoice must be obtained at the time of the purchase.

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5.2. Cardholder

- All expenditure is the responsibility of the Cardholder
- The physical security of the card is the Cardholder's personal responsibility. Under no circumstances should the PIN (personal identity number) be shared with a third party.

5.3. FCNSW

Business approvers must:

- Check validity of claim
- Check transaction fields have been entered correctly including costing and GST.
- Check appropriate document is attached
- All claims are to be actioned within one month after the claim has been submitted in EMS.

Finance will:

- ensure there are appropriate administrative procedures in place to support the EMS users and approvers.
- monitor unreconciled and unapproved claims.
- review and approve business approved claims on an appropriate basis.
- assist periodic compliance audits with the EMS policy and procedures.

The Chief Financial Officer has the responsibility to ensure appropriate procedures are in place to support the Credit Card and Employee Expense Policy.

6. FINANCIAL DELEGATIONS

The FCNSW Financial & Administrative Delegations Authority provides approval to purchase and approve expenditure on behalf of FCNSW. However, if cardholders and business approvers do not have financial delegation under the current authority:

- Cardholders are hereby granted financial delegation as per their relevant transaction limit.
- Business approvers are hereby granted delegation to approve claims up to their direct report's transaction limit.

Claims outside this delegation will need to be forwarded to a business approver with appropriate delegation.

7. LATE ACQUITTAL OF CLAIMS

7.1. OOP & Allowances

Any claim that is submitted more than one month after the event may be rejected. Any claim older than six months will be rejected unless there a justifiable reason.

7.2. Cardholders

Any claim that is outstanding for two months from transaction date will have their Card suspended unless a justifiable reason is supplied.

8. BREACH OF POLICY

Any employee who becomes aware of a breach of this Policy must immediately report the breach to their supervisor. A breach of this Policy will be considered in the context of the FCNSW Code of Conduct and action may be taken in accordance with relevant policies.

Fraudulent use of Cards will be subject to investigation and may result in one or more of the following outcomes; cancellation of the card, disciplinary action, legal action, dismissal, criminal prosecution.

9. RELATED LEGISLATION

- A New Tax System (Goods and Services Tax) Act 1999 (the GST Act)
- Government Sector Finance Act 2018
- NSW Treasury Policy - TPP 17-19 Use and Management of NSW Government Purchasing Cards

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10. RELATED POLICIES

- BP2018/01 FCNSW Code of Conduct
- P2017/24 FCNSW Procurement Policy
- B2019/06 FCNSW Travel Policy
- P2019/01 FCNSW Mobile Phones & Mobile Devices Policy
- P2016/05 FCNSW Alcohol and Other Drugs
- P2019/08 FCNSW Motor Vehicle Policy
- P2017/11 FCNSW Travel for Staff on Common Law Contracts

11. RELATED DELEGATIONS

- FCNSW Financial and Administrative Delegations of Authority

12. RELATED DOCUMENTS

- FCNSW Procurement Manual
- FCNSW Card and Employee Expense Procedures

13. POLICIES REPLACED

This policy replaces and supersedes the following documents:

- P2016/03 – Credit Card & Employee Management Policy

14. CONTACT OFFICER

Account Payable

Anshul Chaudhary – Chief Financial Officer



Chief Executive Officer

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