Corporate Card Manual

Published by the State of Queensland (Queensland Health), April 2014

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## Contents

1. Introduction ........................................................................................................ - 5 -
2. Overview ............................................................................................................. - 5 -
3. Roles and Responsibilities .................................................................................... - 6 -
   3.1 Cardholder ...................................................................................................... - 6 -
   3.2 Cardholder Responsibilities ........................................................................... - 6 -
   3.3 Card Delegate .................................................................................................. - 8 -
   3.4 Card Supervisor ............................................................................................ - 8 -
   3.5 Card Supervisor’s Responsibilities ................................................................. - 9 -
   3.6 Line Supervisor – (Note: Intermediary Authorisation) ..................................... - 9 -
   3.7 Information System Support Banking Team .................................................. - 10 -
   3.8 Finance Business Centre Banking Services Team ......................................... - 10 -
   3.9 Verifying Officer ............................................................................................ - 10 -
   3.10 Verifying Officer’s Responsibilities .............................................................. - 11 -
4. Card Spending Limits ............................................................................................ - 12 -
   4.1 Corporate Card Delegations .......................................................................... - 12 -
      4.1.1 Financial Delegation ............................................................................... - 13 -
      4.1.2 Procurement Delegation ........................................................................ - 13 -
   4.2 Corporate Card Limits .................................................................................... - 13 -
      4.2.1 Changing of Limits ................................................................................. - 14 -
5. Permitted and Excluded Uses ............................................................................... - 15 -
   5.1 Permitted Uses ............................................................................................... - 15 -
   5.2 Excluded Uses ................................................................................................ - 16 -
   5.3 Travel and Accommodation Expenditure ....................................................... - 17 -
      5.3.1 Travel Coordinators .............................................................................. - 17 -
      5.3.2 Frequent Travellers ............................................................................... - 17 -
6. Cardholder ............................................................................................................. - 18 -
   6.1 Cardholders Personal Information .................................................................. - 18 -
   6.2 Approval Process for Obtaining a Corporate Card .......................................... - 18 -
   6.3 Training .......................................................................................................... - 19 -
   6.4 Physical Features of a Corporate Card ............................................................ - 19 -
   6.5 Distribution of a New Corporate Card ............................................................ - 19 -
7. General Instructions for Corporate Card Usage .................................................... - 21 -
   7.1 Internet Purchases ............................................................................................ - 21 -
      7.1.1 PayPal and other internet based third party payment providers ............... - 22 -
   7.2 Risk Management for the use of Corporate Card .......................................... - 23 -
      7.2.1 Duplicate Payment .................................................................................. - 23 -
      7.2.2 Direct Invoice Payment ......................................................................... - 23 -
8. GST Implications .................................................................................................. - 24 -
   8.1 Claiming of GST ............................................................................................. - 24 -
      8.1.1 Australian Purchases ................................................................................ - 24 -
      8.1.2 Overseas Purchases ............................................................................... - 25 -
   8.2 Tax Invoice not Supplied by Merchant ............................................................ - 25 -
8.3 Tax Invoice Requirements from 1 July 2010 ............................................. - 25 -

9. End of Month Reconciliation ......................................................................... - 27 -
   9.1 SDG2 Reconciliation .................................................................................. - 27 -
      9.1.1 Cardholder Reconciliations .................................................................. - 27 -
      9.1.2 Card Supervisor Reconciliations ....................................................... - 27 -
   9.2 Outstanding Reconciliations ..................................................................... - 28 -

10. Unauthorised Use and Liability ..................................................................... - 29 -
    10.1 Misuse/Abuse of a Corporate Card ....................................................... - 29 -
    10.2 Liability Insurance .................................................................................. - 29 -

11. Internal Controls ............................................................................................ - 31 -
    11.1 Disputed Transactions ............................................................................. - 31 -

12. Card Maintenance .......................................................................................... - 32 -
    12.1 Lost or Stolen Corporate Cards ............................................................... - 32 -
    12.2 Recovery of a Lost or Stolen Corporate Card ......................................... - 32 -
    12.3 Card Renewal ........................................................................................... - 33 -
    12.4 Replacement of a Damaged Card .......................................................... - 33 -
    12.5 Change of Cardholder Name ................................................................. - 33 -
    12.6 Change of Cardholder Details ............................................................... - 34 -
    12.7 Transfer to a New Work Area ............................................................... - 34 -
    12.8 Relieving in another Position ................................................................. - 34 -
    12.9 Termination / Cancellation of Cards ...................................................... - 35 -
    12.10 Review of Inactive Corporate Cards ................................................... - 35 -

13. References ...................................................................................................... - 37 -

14. Definitions ..................................................................................................... - 38 -

15. Document Control .......................................................................................... - 41 -
1. Introduction

Corporate card is designed to increase efficiency in the processing of selected low dollar value purchases. The advantages of using a corporate card include:

- Elimination of redundant and/or “no value added” processes
- Provision of a more efficient process for certain purchasing profiles
- Creation of a “paper-scarce”, responsive purchasing/payment system
- Improve the buyer/supplier relationship, particularly in the supply of low value items
- More effective cash management
- Provision of a simple, on-line means to allocate or distribute charges

Corporate card is a supplement to purchasing methods already in place and is not intended as an overall replacement or as a means to circumvent purchasing guidelines and requirements.

2. Overview

Corporate card is a MasterCard issued by Commonwealth Bank of Australia (CBA) and is universally accepted. It can be used:

- over the counter
- by telephone or facsimile
- for mail orders
- over the internet

MasterCard provides, at no cost, their web-based electronic card management system, Smart Data Gen2 (SDG2).

Merchant/suppliers receive payment directly from CBA. At the end of each monthly billing cycle, the CBA directly debits the Department of Health’s bank account for the total amount of the month’s transactions. The Transactional Banking Services Team will validate the debit against the MasterCard SDG2 statement.

The first step in the reconciliation process is for cardholders to validate transactions on the expense report against related receipts, tax invoices and supporting documentation on a monthly basis. Cost allocations are performed online in SDG2 by the cardholder or the card supervisor, when the cardholder does not have the required systems access. Before the end of each month, the Transactional Banking Services Team will download full transactional costing data from SDG2 and upload this into the general ledger in FAMMIS.
For further information regarding corporate cards, refer to the FMPM Section 2.6.12, 6.5.1-6.5.10, 10.1.2.2, 10.1.7 and 10.3.

3. **Roles and Responsibilities**

3.1 **Cardholder**

The corporate card applicant must be a permanent public service employee working within the Department of Health (DoH) or a temporary employee of DoH with a DoH employee number and have a definite business need to routinely procure goods and or services.

The following staff would most benefit from the use of a corporate card:
- technical and trade staff
- administration staff ordering stationery, office supplies and purchasing computer consumables such as paper and toner
- Staff responsible for purchasing technical books or journals for libraries
- staff responsible for booking registrations at training, conferences and seminars
- purchasing and accounts payable staff
- staff responsible for payment of overseas doctors Visa Application to the Department of Immigration via the internet
- staff responsible for overseas purchases
- administrative or executive support staff that regularly make low value petty cash purchases
- staff responsible for booking travel and accommodation
- staff that are frequent travellers

3.2 **Cardholder Responsibilities**

Cardholders are responsible for:

- the proper use and safekeeping of their corporate card and must not permit any other person to use their card or card number on their behalf
- using the corporate card as a tool to purchase goods and services with responsible, ethical, and reasonable procurement practices to determine what is purchased, from whom, and at what price
- using the corporate card for official purposes only and within the limits and restrictions imposed in this document
- reading, signing and adhering to the “Conditions of Use Certificate”, indicating they will comply with the Terms and Conditions of Use set down by both the Department of Health and the CBA
• undertaking the required corporate card training before using the card
• contacting the CBA immediately, in the event the corporate card is lost or stolen
• contacting the card supervisor if possible fraudulent misuse is suspected
• understanding and keeping current on all relevant documentations such as:
  – Department of Health Corporate Card – Cardholder user guide
  – Department of Health Corporate Card - Card supervisor user guide
• working with the Finance Business Centre, Banking Services Team to establish and follow internal business controls to ensure proper record keeping, reconciliations, and validation of expenditure
• securing the confidentiality of corporate card information and SDG2 identification and password information
• retaining the original itemised receipts, goods received advice, tax invoices and adjustment notes, where applicable for each transaction. The cardholder’s responsibility is to ensure that they have received a valid tax invoice from the merchant within 28 days of the transaction occurring
• retaining all original documentation relating to the purchases on the corporate card for 7 years
• reviewing each transaction in SDG2 for validity and assigning the cost allocation information
• reconciling supporting documentation and attaching it to the monthly expense report printed from SDG2
• completing the monthly reconciliation and cost allocation by the 10th working day of the month and signing off the End of Month Certification
• ensuring that the card supervisor is able to reconcile the cardholder’s transactions in SDG2 by the cut-off times
• contacting the Non-Transactional Banking Services Team when a cardholder’s card supervisor needs to be changed

Note:
• all cardholders are fully responsible for all transactions exercised in the use of the corporate card. A card supervisor endorsing a cardholder’s monthly reconciliation does not transfer the responsibility and accountability for transactions from the cardholder to the card supervisor
• intentional misuse/abuse of the corporate card may result in immediate withdrawal of the card and may include further disciplinary action up to and including imprisonment.
3.3 Card Delegate

The card delegate will act on behalf of the cardholder to complete the reconciliation in SDG2. A card delegate can only be appointed to a cardholder with a classification of Director and above.

The card delegate's role is;

- completing the reconciliation process as detailed in the Smart Data Gen2 (SDG2) – cardholder manual on behalf of the cardholder
- ensuring that an original valid tax invoice supports each corporate card transaction (as set out in Section 8 of the Corporate Card Manual) and is affixed to the expense report
- ensuring that the correct general ledger code, cost centre, tax code, work/internal order and description to each corporate card transaction
- ensuring that any disputed transactions have been followed up with the merchant or the CBA - Customer Investigation Request for Disputed Corporate Card Transactions form has been submitted to the Transactional Banking Services Team
- ensuring that all supporting documentation, including tax invoices, expense reports and checklists are stored and/or archived in an appropriate manner for a period of 7 years
- discuss any suspected misuse of the corporate card to the card supervisor and Transactional Banking Services Team

The cardholder will need to complete the Card Delegate Nomination Form to establish a card delegate. Please note that the card delegate cannot be the card supervisor for the cardholder to maintain separation of duties.

3.4 Card Supervisor

The card supervisor is responsible for overseeing the assigned cardholder’s reconciliations and cost allocations. A card supervisor, with e-mail and QHEPS access, must be appointed to each cardholder and where practicable, have a higher or equivalent classification to the cardholder.

The appointment of a card supervisor to a cardholder must be endorsed by any of the following:

Deputy Directors-General or Chief Operations Officer or Chief Officers or Executive Directors or Senior Directors or Directors or equivalent for Office of the Director-General (ODG), Health Services and Clinical Innovation (HSCI), System Support Services Division (SSS) and Health Commissioning Queensland (HCQ).
Chief Executive or Chief Finance Officer or Chief Health Infrastructure Officer or Director, Commercial Business Services or equivalent for Health Support Queensland (HSQ).

Chief Technology Officer or Chief Information Officer or Chief Finance Officer or Director, Commercial Business Services or equivalent for Health Services Information Agency (HSIA).

Chief Executive or Chief Finance Officer for Hospital and Health Services (HHSs) - using the Department of Health Application for corporate card form for new applications or the Change of Details – corporate card form when the card supervisor changes.

Note:
In some instances, the card supervisor may also be a cardholder. In this situation, another card supervisor must oversee the reconciliation of the first card supervisor/cardholder.

### 3.5 Card Supervisor’s Responsibilities

Card supervisors are responsible for:

- undertaking the corporate card training when taking up responsibilities for the first time
- dealing with issues relating to disputed transactions with the Transactional Banking Services Team and monitoring cardholder spending limits to ensure strict compliance with card use
- investigating and reporting any misuse of the Card to the Transactional Banking Services Team
- ensuring that the cardholder has performed the reconciliation and assigned the appropriate cost allocation information by the 10th working day
- verifying that all charges are validated by the appropriate supporting documentation
- performing the cost allocations on behalf of the cardholder when the cardholder does not have access to SDG2
- advising the Non-Transactional Banking Services Team when a card has been cancelled or terminated with a confirmation that it has been destroyed

### 3.6 Line Supervisor – (Note: Intermediary Authorisation)

As a cardholder possesses the appropriate financial and procurement delegations, they do not require separate authorisation to use the card within their own area of responsibility. However, depending on the local situation a cardholder may have a card supervisor who is not their immediate line supervisor.
As an added control measure the End of Month Certification provides for such a situation with a section for the line supervisor. After the card supervisor has completed the reconciliation on SDG2, this should be forwarded to the line supervisor for review before being handed back to the cardholder.

For example, a trade person’s immediate line supervisor is the trade manager but for practical reasons the card supervisor may be the engineering department’s administration officer.

3.7 Non-Transactional Banking Services Team

The Non-Transactional Banking Services Team will assist with any of the following:

- applying for a corporate card
- change of details (including changing cardholder details, limit change, cost centre, supervisor and cancel/replace)
- lost/stolen card
- password reset

3.8 Transactional Banking Services Team

The Transactional Banking Services Team will assist with any of the following:

- SDG2 (Smart Data Gen2) queries
- policy queries on purchases
- transactional queries
- reconciliation enquiries
- disputed Transactions
- accidental misuse
- password reset

3.9 Verifying Officer

There are many approved verifying officers throughout Queensland Government. To locate your nearest verifying officer go to the Corporate Card website on QHEPS for a list of all Department of Health verifying officers and those from other government departments.
Where new verifying officers are required, a CBA Appointment of a Verifying Officer form is to be completed, verified by an existing approved state verifying officer and mailed to Transactional Banking Services Team, Locked Bag 7004, Chermside Qld 4032 for authorisation and processing through to the CBA.

3.10 Verifying Officer’s Responsibilities

A verifying officer’s role is to:

- Verify the identity of cardholders in line with Queensland Treasury and Trade’s Information Brochure for Queensland Government Corporate Card Verifying Officers

A copy of this document will be provided to all new verifying officers.
4. Card Spending Limits

4.1 Corporate Card Delegations

The cardholder must be appointed in writing by the delegate as a corporate card Officer, identifiable by their full name and employee number, to hold a Queensland Government Corporate Purchasing Card (QGCPC) or corporate card.

The delegates are:

- Deputy Directors-General or Chief Operations Officer or Chief Officers or Executive Directors or Senior Directors or Directors or equivalent for Office of the Director-General (ODG), Health Services and Clinical Innovation (HSCI), System Support Services Division (SSS) and Health Commissioning Queensland (HCQ).
- Chief Executive or Chief Finance Officer or Chief Health Infrastructure Officer or Director, Commercial Business Services or equivalent for Health Support Queensland (HSQ).
- Chief Technology Officer or Chief Information Officer or Chief Finance Officer or Director, Commercial Business Services or equivalent for Health Services Information Agency (HSIA).
- Chief Executive or Chief Finance Officer for Hospital and Health Services (HHSs) - who can appoint an officer to be a corporate card Officer using the Director-General approved Financial Delegations for Corporate Card Use Only.

The Director-General approved Financial Delegations for Corporate Card Use Only are generic position classification level based financial delegations and do not cover all classification levels within the department.

Cardholders will have in place financial delegations when they are appointed as a corporate card officer in accordance with the approved Financial Delegations for Corporate Card Use Only. Cardholders are not required to apply for financial and procurement delegations for any nominated individual transaction limit up to and including $3,000.

Note: Cardholders cannot exercise their corporate card delegation for other methods of purchase and payment. Expenditure incurred using corporate card must comply with the Conditions of Use Certificate signed by the cardholder.

For further details refer to the FMPM section 6.5.2 and 10.1.7
4.1.1 Financial Delegation

Cardholders who require an individual transaction limit greater than the $3,000 Director-General approved Financial Delegations for Corporate Card Use Only (which is $3,000 per transaction) need to arrange for financial delegations via the local business services or finance unit.

When applying for a financial delegation greater than $3,000, it is recommended that recurrent and non-recurrent delegations be sought and set at a level equal to or higher than the required corporate card Individual transaction limit.

4.1.2 Procurement Delegation

For all purchases, Queensland Health’s Procurement Procedures must be followed.

Department of Health employees do not require a procurement delegation for purchases up to $3,000. Therefore cardholders with an individual transaction limit up to $3,000 do not require a procurement delegation.

For individual transaction limits over $3,000, the cardholder’s position must have procurement delegation to accept offers (Type 1) and release orders or bind the state (Type 5) equal to the nominated individual transaction limit.

Refer to the FMPM Section 2.3 & 10.2 which describes these procurement delegations.

Note: To apply for procurement delegation, contact the Strategic Procurement Unit.

4.2 Corporate Card Limits

There are two sets of limits that apply to the corporate card:

- **Individual Transaction Limit** – the total value of each individual transaction. The limit should be set according to the type and value of purchases to be made. Cardholders are not permitted to purchase goods valued higher than this limit.
- **Monthly Limit** – the total value of all individual transactions accumulated in each monthly billing cycle. Cardholders cannot exceed this limit within a monthly billing cycle.
Corporate card limits are automatically set at $3,000 for individual transactions and $10,000 for monthly limits.

Financial and procurement delegations are required to be held by the cardholder’s position if the Individual transaction limit is greater than $3,000, before a corporate card is issued.

The Director-General has set a maximum individual transaction limit of $20,000 and a maximum monthly limit of $100,000.

The purchase must not be split or manipulated in any way to allow for the purchase of goods that exceed the cardholder’s individual transaction limit.

### 4.2.1 Changing of Limits

To change a cardholder’s individual transaction limit or monthly limit, a Change of Details – corporate card form needs to be completed and signed by the delegate.
5. Permitted and Excluded Uses

5.1 Permitted Uses

The following uses of the corporate card are permitted:

- purchases of items that are not under Standing Offer Arrangements (SOA), including local arrangements or restricted Stock Items
- purchases that are not sourced under a Standing Offer Arrangement (SOA) such as:
  - groceries
  - pest control
  - laundry supplies
  - cleaning supplies
  - bedding and linen
  - catering
  - dining and kitchen supplies
  - non stock/non inventory items
  - office expenses – stationery (not sourced through online requisitioning systems), printing, photocopying and postage
  - minor repairs and maintenance items
  - computer consumable items
  - overseas Visa Immigration application fees
  - hire of equipment (excludes clinical equipment)
  - library books – journal and reference books
  - official travel and accommodation expenditure (refer to FMPM section 6.14)
  - official entertainment (refer to FMPM section 2.5)
  - conferences/seminars – ensure that if discounts apply that individual bookings do not jeopardise cost benefits/savings of group bookings
  - corporate membership subscriptions – membership must be corporate in nature and provide a benefit to the organisation as a whole and not solely to the individual
  - recruitment advertising
  - fuel purchases for equipment e.g. for mowers or generators
  - emergent fuel purchases where the official fuel card cannot be used e.g. remote location where there is only one service station in town and it does not accept the official fuel card
  - an E-toll account either as a monthly or Go Via video account
  - allowable purchases within the cardholder’s transaction limit
– prepayments for goods and services such as technical books, journals or conferences (refer to Section 3.6 of the Cardholder User Guide for conditions pertaining to prepayments)
– non-ICT portable and attractive items
– meal and incidental travel expenses*

*Note: where an employee pays for meals and incidental purchases using their corporate card, additional claims cannot be made. Submitting false claims may constitute fraud and would be referred to the Ethical Standards Unit for further investigation and recommendation.

5.2 Excluded Uses

The following items are not permitted to be purchased on the corporate card:

- purchases of assets or items of lasting value (including plant and equipment), ICT type portable and attractive items (for example, smart devices that are to be sourced through HSIA)
- products on Standing Offer Arrangements
- Department of Health Standing Offer Arrangement (SOA) items
- non official gifts (refer to FMPM section 2.5)
- non official entertainment, including meals (refer to FMPM section 2.5)
- all clinical material and equipment, including items held in stock at Supply
- temporary/agency staff contract fees

The following uses of the corporate card are not permitted:

- cash advances or cash withdrawals
- Purchase of bank drafts
- payment of any non-official or private expenditure
- staff claims
- purchases where the individual transaction amount exceeds the cardholder’s transaction limits
- purchases which result in the individual cardholder’s monthly credit limit being exceeded
- the establishment of an internet based third party payment account (e.g. PayPal)
- the establishment of an E-toll account on a pre-paid basis, for either a pool car or sole use/vehicles allocated for private use
- use of a corporate card by any person other than the person whose name is on the card and to whom the card is issued to
5.3 Travel and Accommodation Expenditure

5.3.1 Travel Coordinators

In accordance with the Queensland Health Travel and Accommodation Policy, Standard and Procedure corporate cards will be the method of payment for travel, accommodation and car hire expenses.

Travel coordinators established in the QTravel Online Booking Tool will require corporate cards to enable the booking of travel, accommodation and car hire.

It is anticipated that the majority of travel coordinators will require no more than the standard $3,000 individual transaction limit.

Where it is anticipated that a travel coordinator will frequently need to make individual travel, accommodation and/or car bookings for an amount greater than $3,000, the relevant travel coordinator should seek approval from the appropriate delegate to have their individual limit increased. The increase in limit above $3,000 can only be used with a completed Travel Request and Approval Form signed by the Authorised Expenditure Officer.

5.3.2 Frequent Travellers

Corporate cards can be issued to individual travellers if the employee is deemed to be a frequent traveller (for example, travels more than once a month).

Meals and incidental expenses incurred whilst on an official business trip can be charged against the corporate card. However, where an employee pays for meals and incidental purchases using their corporate card, additional claims cannot be made. Submitting false claims may constitute fraud and would be referred to the Ethical Standards Unit for further investigation and recommendation.
6. Cardholder

6.1 Cardholders Personal Information

Personal information will be collected and held by the Non-Transactional Banking Services Team as part of the application process for the following purposes:

- to meet the application requirements of the bank issuing the corporate card e.g. the CBA,
- to maintain accurate records of cardholders, and
- to allow for efficient use and management of the corporate card.

Cardholders must acknowledge that they are aware that the information collected, including personal information, may be disclosed to, or gained (as provided by Information Privacy Act 2009), by the following:

- the service provider issuing the corporate card;
- the authorising officer;
- Queensland Treasury and Trade; and
- other persons engaged by Queensland Government.

This acknowledgement is contained in the Conditions of Use Certificate which is provided with the initial Department of Health Application for corporate card form and must be signed by the applicant.

6.2 Approval Process for Obtaining a Corporate Card

Requests for new corporate cards must be approved by the delegate using the Department of Health Application for corporate card.

When cards are requested for an individual transaction limit greater than $3,000, these will only be issued to those officers whose position has the appropriate delegations in place (refer to Section 4.1.1 and 4.1.2 of the Corporate Card Manual for further information).
6.3 Training

All new cardholders and card supervisors are required to review the relevant PowerPoint presentation and complete the Training Questionnaire before their corporate card will be issued. The training material is available via the Corporate Card website.

Cardholders are to include their training questionnaire when lodging their application for corporate card.

6.4 Physical Features of a Corporate Card

Corporate cards are uniquely identifiable as they contain the words “Queensland Government” and “Government Business Card – Official Use Only” prominently on the front and the reverse side of the card contains a warning of penalties for misuse. The card is embossed with the employee’s name on the front and bears the employee’s signature on the reverse for security and identification purposes.

A 3 digit security number known as a Card Verification Value (CVV) is printed on the reverse side of the card. For additional security the merchant may ask the cardholder to quote the CVV. This will help protect against fraudulent use.

6.5 Distribution of a New Corporate Card

New corporate cards and Personal Identification Numbers (PIN) will be mailed from the CBA direct to the Non-Transactional Banking Services Team. The Non-Transactional Banking Services Team will distribute the cards and PIN’s to cardholders.

When the cardholder receives their new card, they must activate the card prior to first use, as follows:

- sign the back of the new card immediately with a ballpoint pen then
- call the CBA on 13 15 76 at any time and follow the prompts to speak to a consultant

Note: Security and safe keeping of the corporate card and PIN is the responsibility of the cardholder. The card is for the sole use of the cardholder and the PIN must not be disclosed to any person, nor should it be recorded on the card or carried with the card unless reasonably disguised.
**Note:** Signatures are being phased out for purchases over the counter and therefore a PIN will be required. If you have forgotten your PIN you can either:

- call the CBA on **13 15 76** at any time and follow the prompts to speak to a consultant and request a new PIN, or
- visit your nearest CBA Branch and request to change your PIN
7. General Instructions for Corporate Card Usage

The cardholder must verify that the purchase is in accordance with the Queensland Health Procurement Procedures. The purchase should not be used as a means to circumvent this policy and must not be of an excluded/restricted item (refer to Section 5.1 and 5.2 of the Corporate Card Manual).

When a request is made to a cardholder on behalf of another business unit, that unit is to provide a Purchase Requisition Form. The requestor must provide all relevant financial information including general ledger account, cost centre, internal order number and tax code and obtain authorised expenditure approval from an employee holding an appropriate financial delegation.

When a purchase is made with a corporate card, the cardholder must obtain the necessary documentation to support purchases and where applicable a compliant tax Invoice.

The cardholder is responsible for retaining all original documentation relating to purchases made on the corporate card for a period of 7 years. If the cardholder moves work area please refer to Section 12.7 of the Corporate Card Manual for details.

7.1 Internet Purchases

The internet is now firmly established as a means of conducting business. Queensland Treasury and Trade and Trade has indicated that the use of the corporate card to buy goods and services over the internet offers potential savings in terms of administrative cost and time required in placing orders with suppliers.

It increases the number of merchants that agencies can access and has scope for agencies that operate in regional, rural and remote locations by removing the constraints imposed by geographical boundaries.

In view of the benefits, Queensland Treasury and Trade has advised that agencies can use the corporate card for purchases over the internet however the internet also increases opportunities for fraud. Of concern are the large number of unauthorised and fraudulent purchases that can be transacted over the internet in a relatively short period. Whilst the CBA has confirmed that the Government’s maximum liability for
these transactions will be limited, measures must be taken by the Queensland Health corporate cardholders to minimise risk.

Use of the corporate card over the internet is permitted provided that:

- the merchant site uses Secure Socket Layer (SSL) security, and
- all internet purchases are conducted in accordance with the *Queensland Procurement Policy* 2013, the Queensland Health Procurement Procedures, Treasurer’s Guidelines for the use of the corporate card and other requirements as outlined in this manual.

The cardholder should record details of/retain all purchase records relevant to the transactions, such as dockets, sales vouchers, invoices, emails or statements.

The cardholder **must** obtain a compliant tax invoice or other supporting documentation in accordance with the requirements as set out in Section 8 of this manual.

### 7.1.1 PayPal and other internet based third party payment providers

With the internet now firmly entrenched as a way to conduct business, this has led to the establishment of internet based third party payment providers (e.g. PayPal).

Internet based third party payment providers allow merchants to receive payments over the internet via a third party payment provider rather than directly with the merchant’s own financial institution.

These providers may also offer an indirect method different to the above, where the cardholder establishes an account with the third party payment provider, registers the card details with the account and authorises the third party payment provider to debit the Card in circumstances where the cardholder uses the account for a payment.

The establishment of an account (as detailed below) with a third party payment provider is **prohibited**, that is:

- cardholders are not authorised to establish third party payment provider accounts (e.g. PayPal account) for the purposes of conducting internet payments on behalf of the State, and
- cardholders are not authorised to register their card details with third party payment provider on a personal account (i.e. established in the cardholder’s name) or to
authorise a third party payment provider to debit their card on the use of a personal account with a third party payment provider.

The following situation may occur and is allowable as this does not create an account:

- purchases where a card number is provided as part of the purchase to a merchant that processes using a PayPal Service.

### 7.2 Risk Management for the use of Corporate Card

#### 7.2.1 Duplicate Payment

All payments should be made using original invoice and goods receipt documents, where possible. When making a purchase, where the invoice is not immediately available, the cardholder is required to advise the merchant to send the invoice direct to the cardholder and clearly mark the invoice as a “corporate card purchase”, to reduce the risk of a duplicate payment. If the tax invoice has not been marked by the merchant when received by the cardholder, it is the cardholder’s responsibility to clearly mark the invoice as a “corporate card purchase”.

Copies of invoices should not be used for processing of merchant invoices due to the high risk of the payment being duplicated (refer to Section 6.4 of the FMPM).

#### 7.2.2 Direct Invoice Payment

A cardholder may use a corporate card for making direct invoice payments such as paying for carpet cleaning services. Cardholders need to make an assessment on the economic benefits of using the corporate card for direct invoice payment as opposed to using the traditional general purpose voucher. The issues to be considered when using the corporate card for direct invoice payments are:

- loss of vendor/merchant/supplier information on existing Finance System, i.e. FAMMIS, and
- increased risks of duplicate payment. Local controls and consistent procedures are essential in reducing the risks of invoices being paid by both corporate card and FAMMIS.
8. GST Implications

8.1 Claiming of GST

The card supervisor should ensure that cardholders are aware of their responsibilities and obligations.

The tax ruling (GSTR 2000/26) which was released by the Australian Taxation Office regarding the use of corporate credit cards, sets out circumstances in which a registered entity, holding a corporate card statement, can claim an input tax credit for a creditable acquisition without holding a tax invoice, providing the statement contains all the valid information required for a tax invoice.

It is a requirement under Department of Health GST Procedure that a compliant tax invoice is received for all purchases greater than $82.50 (including GST).

This approach has been taken to ease the burden on the cardholder, as there are a number of circumstances where the corporate card statement alone will not suffice when claiming input tax credits.

For further information refer to the GST Business Procedure on Corporate Cards, available on the QHEPS website.

8.1.1 Australian Purchases

Many items purchased by Queensland Health corporate cardholders will be subject to 10% GST and should be charged to Tax Code P0 in SDG2. Where purchases are GST free, Tax Code P5 applies.

If a tax invoice is not provided at the time of reconciling the corporate card in SDG2, Tax Code P2 should be used.

Note: A journal must be raised to adjust the tax coding of GST from Tax Code P2 to P0 when the compliant tax invoice is received by the cardholder.
8.1.2 Overseas Purchases

Where the purchase is from an overseas supplier this will be regarded as an import (Tax Code P5) and no Australian GST will be included. Whilst there is no requirement to obtain a tax invoice that is compliant with Australian Taxation Requirements, documentation which identifies the supplier, the goods purchased and the price should be obtained by the cardholder.

In some circumstances GST may be charged on import purchase/s as or if, they come through Customs. A separate invoice may then be issued by Customs for the GST that would have applied had the item been purchased in Australia. This WILL NOT INCREASE the cost of the purchase as long as the full amount of GST credits is claimed correctly. More detailed instructions are provided in the Smart Data Gen2 (SDG2) - cardholder manual.

8.2 Tax Invoice not Supplied by Merchant

If a tax invoice is not provided at the time of sale, the supplier has 28 days after the date of request in which to forward a tax invoice to the cardholder, otherwise the department will not be able to claim back the input tax credits. In the event that a valid tax invoice is not provided within 28 days the cardholder should contact the GST team to enable further action to be taken.

GST Hotline Number: (07) 3234 1714

8.3 Tax Invoice Requirements from 1 July 2010

As from 1 July 2010, the Australian Taxation Office (ATO) allows entities which are seeking to claim GST Credits to take a much more ‘risk management’ approach.

It is important that input tax credits are only claimed if a compliant tax invoice is available at the time of payment. To establish whether an invoice is compliant, refer to the Summary of Tax Requirements below.
<table>
<thead>
<tr>
<th>Requirement</th>
<th>&lt;$82.50 (inc. GST)</th>
<th>&lt;$1000 (inc. GST)</th>
<th>&gt;$1000 Mixed (inc. GST)</th>
<th>&lt;$82.50 Mixed (inc. GST)</th>
<th>&lt;$1000 Mixed (inc. GST)</th>
<th>&gt;$1000 Mixed (inc. GST)</th>
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<tr>
<td>Words to indicate that it is intended that the document is to be a tax invoice i.e. TAX INVOICE, GST INVOICE</td>
<td>x</td>
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<td>✓</td>
<td>x</td>
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<td>✓</td>
</tr>
<tr>
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<tr>
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<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>ABN of Supplier</td>
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<td>✓</td>
<td>✓</td>
<td>x</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
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<td>✓</td>
<td>x</td>
<td>x</td>
<td>✓</td>
</tr>
<tr>
<td>Identity of Recipient or ABN of Recipient</td>
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<td>x</td>
<td>✓</td>
<td>x</td>
<td>x</td>
<td>✓</td>
</tr>
<tr>
<td>Description of each thing supplied</td>
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<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>The quantity of each thing supplied</td>
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<td>✓</td>
<td>✓</td>
<td>x</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Price of each thing supplied</td>
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<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Total amount payable</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>The amount of GST payable in relation to each supply to which the document relates</td>
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<td>✓</td>
<td>✓</td>
<td>x</td>
<td>✓</td>
<td>✓</td>
</tr>
</tbody>
</table>

For further information relating to Tax Invoices and Tax Codes refer to the [GST Business Procedure on Tax Invoices](#), available on the QHEPS website.
9. End of Month Reconciliation

9.1 SDG2 Reconciliation

All reconciliations are required to be completed in SDG2.

The reconciliation of transactions is to be completed by the cardholder and card supervisor by the 10th Working day following the end of month.

9.1.1 Cardholder Reconciliations

Cardholders are required to reconcile all purchases in SDG2 only.

The Smart Data Gen2 (SDG2) – cardholder manual sets out the process for reconciliation and provides instructions on how to use SDG2. Reconciliations of purchases can be performed in SDG2 at any time during the month and it is recommended to code this weekly to assist in meeting the deadline at End of Month (EOM).

Cardholders will be notified by the Transactional Banking Services Team if their transactions have not been reconciled or supervisor reviewed which will require immediate action.

9.1.2 Card Supervisor Reconciliations

Card supervisors are required to review all purchases in SDG2 only.

Card supervisors can review the cardholders coding at any time during the month once the cardholder has reconciled the purchase. The Smart Data Gen2 (SDG2) – card supervisor manual sets out the process for reconciliation and provides instructions on how to use SDG2.

It is the responsibility of the card supervisor to ensure that the cardholder is reconciling their purchases on a regular basis.
Card supervisors will be notified by the Transactional Banking Services Team if the transactions of cardholders that report to you have not been reconciled or supervisor reviewed which will require immediate action.

9.2 Outstanding Reconciliations

If cardholders/card supervisors have not reconciled their cards after a period of 3 months, the matter will be escalated to the relevant Senior Executive for immediate action.
10. Unauthorised Use and Liability

10.1 Misuse/Abuse of a Corporate Card

Corporate card misuse results from failure to adhere to the Conditions of Use Certificate (which is provided with the initial Department of Health Application for corporate card form) and includes using a corporate card for excluded uses.

The cardholder must complete the Declaration of Accidental Misuse form when misuse occurs, whether inadvertent or not and must report the incidence to the card supervisor and Transactional Banking Services Team as soon as practical after the incident.

Transactional Banking Services Team will investigate the incident and prepare a memorandum to the cardholder, card supervisor and CFO recommending the necessary remedial action to be taken.

It is a requirement of the FMPM s2.4 that “all officers must promptly refer all cases of suspected official misconduct to their immediate supervisor, or line supervisor, Ethical Standards Unit or the Director General”.

Misuse of the corporate card will be reported to the Crime and Misconduct Commission pursuant to Section 38 of the Crime and Misconduct Act 2001. If the card has been used fraudulently, it may result in penalties applied under Part 5 Section 73 of the Financial Accountability Act 2009, as amended. In addition, severe penalties under Section 408C of the Criminal Code may also be imposed on the cardholder.

Note: Reporting of misuse will be recorded on a cardholder register which is maintained by FBC.

10.2 Liability Insurance

Unauthorised use of the corporate card by persons other than the approved cardholder is covered by limited liability. There is no cardholder liability unless the card is used fraudulently or negligently by the cardholder.

The Government is covered by Liability Insurance through the CBA. The Liability Insurance will protect the Government against employee misuse for up to $20,000 per
cardholder per year and up to $150,000 per business each year (conditions apply and are outlined in the Certificate of Liability Insurance included in the contract).

In the event of a claim against the Insurance Policy the provider of the Liability Insurance may pursue the individual cardholder.
11. Internal Controls

11.1 Disputed Transactions

Any charge that is not recognised by the cardholder or appears to be incorrect in SDG2 needs to be investigated by the cardholder.

Where practical, the cardholder should initially contact the merchant to resolve the dispute. However if the dispute cannot be resolved immediately, a Customer Investigation Request for Disputed Corporate Card Transactions form must be completed and sent to the Transactional Banking Services Team. The Transactional Banking Services Team will coordinate with the CBA.

The cardholder has 60 days from the date of the transaction to submit this form to the Transactional Banking Services Team. The cardholder is required to forward the form with any relevant supporting documentation such as a charge docket or tax invoice to the Transactional Banking Services Team.

A copy of the disputed transaction documentation should be kept as reference and attached to the monthly reconciliation – Expense Report.

The Transactional Banking Services Team will lodge the form with the CBA on behalf of the cardholder. Once a dispute is lodged, both the cardholder and the Transactional Banking Services Team will be advised in writing.

The cardholder should refer to the Smart Data Gen2 (SDG2) – cardholder manual for detailed instructions on coding disputed transactions.
12. Card Maintenance

12.1 Lost or Stolen Corporate Cards

a) Contact CBA

If the corporate card is lost or stolen, or being used without the consent of the cardholder, the cardholder must contact the CBA immediately:

- phone 132 221 or call into any Branch of the Commonwealth Bank during business hours

If the cardholder is in the USA:

- (Free Call) 1800 307 7309 and quote 1 636 727 7111

If in another country:

- reverse charge/collect call to 1800 307 7309 and quote 1 636 727 7111 or call into any financial institution displaying the card scheme sign and advise them of the situation

Where a card is reported to the bank as lost or stolen, a new card will be issued by the bank to the cardholder within approximately 5 Business days.

b) Notify ISS Banking Team

After the lost or stolen card is reported to CBA the cardholder must notify the Non-Transactional Banking Services Team and complete the Change of Details – corporate card form as soon as possible.

12.2 Recovery of a Lost or Stolen Corporate Card

If the cardholder recovers the card which has been reported as lost or stolen, the card must not be used again. The cardholder must destroy the card immediately.
12.3 Card Renewal

New corporate cards will automatically be reissued to all active cardholders prior to the expiration date by the bank. Generally, corporate cards are issued with an expiry date of 3 years from the date of issue. The renewal card will be mailed directly to the Non-Transactional Banking Services Team and then forwarded to the cardholder. The cardholder is required to cut the expired card in half and destroy upon the receipt of the new card.

If a cardholder does not receive their new card a week before the current card expires, contact the Non-Transactional Banking Services Team for assistance.

12.4 Replacement of a Damaged Card

If a card is damaged, the cardholder should contact the CBA to initiate the replacement card process. The Non-Transactional Banking Services Team will receive the new card.

A replacement card will be issued within approximately 5 business days. On receipt of the replacement card, the damaged card is to be cut in half and destroyed immediately.

12.5 Change of Cardholder Name

Should a cardholder’s personal details change, the cardholder is responsible for completing a Change of Details – corporate card form, signed by the delegate and complete Section E of the CBA Corporate Purchasing Card Change Request form.

The cardholder must present the original change of name documentation and sign the completed forms in the presence of a verifying officer.

Replacement cards will be issued within approximately 5 Business days of receipt of the completed CBA Corporate Purchasing Card Change Request form at the CBA.
12.6 Change of Cardholder Details

Cardholders are to email the Non-Transactional Banking Services Team should the following contact details change:

- telephone number
- work address

12.7 Transfer to a New Work Area

When an existing cardholder transfers to a new area within the Department of Health and is required to use the corporate card, the existing card does not need to be cancelled unless not required.

A Change of Details – corporate card form signed by the new delegate and new card supervisor should be forwarded to the Non-Transactional Banking Services Team for processing.

The CBA will also be advised of any necessary changes.

The original documentation relating to the cardholder’s purchases must be taken by the cardholder to their new position or work unit. The documents are not the property of the cardholder’s previous work unit. If required by the work unit, a copy of the documentation may be made and kept by the previous work unit. However the original documentation must be kept by the cardholder.

12.8 Relieving in another Position

Should a cardholder relieve in a position that does not require the use of the corporate card, the cardholder must keep the card secure at all times.

A relieving officer can apply for a new corporate card if the position to be relieved in has a requirement for the use of a corporate card for purchases under $3,000 or the position has approved financial and procurement delegations. The decision as to
whether or not the relieving officer will receive a corporate card is a decision for the Supervising Manager (refer to Section 6.2 of the Corporate Card Manual).

However, it should be noted that the processing time for a new card application can take up to 2 weeks before a card can be used. Further, all cardholders must complete the Training Questionnaire before a card will be issued. It is recommended cards be issued if the role is for longer than 3 months.

Based on this information, the effectiveness of issuing a corporate card to a relieving officer may well be negated if the desired timeframe for use is only a limited period of time. Under such circumstances it is recommended to use alternative procurement processes when purchasing goods and services.

12.9 Termination / Cancellation of Cards

A card may be terminated or cancelled when the cardholder:

- no longer uses the card
- transfers to a new position/area and is no longer required
- is no longer a Department of Health employee or
- is on extended leave (e.g. more than three months of leave).

A cardholder has a specific obligation to complete any outstanding reconciliation prior to the employee’s termination/cancellation of the card. The cardholder’s corporate card together with all supporting documentation such as Tax Invoices, Statements etc. must be handed to the card supervisor. The card supervisor is responsible for ensuring that the final cost allocation is completed as detailed on the End of Month Certification.

The card supervisor should forward the Change of Details – corporate card form once the card has been destroyed and witnessed by a third party to the Non-Transactional Banking Services Team who will cancel the card with the CBA.

Note: Any periodical payment authorities linked to the cardholder’s corporate card must be cancelled immediately when the card is destroyed.

12.10 Review of Inactive Corporate Cards

The Transactional Banking Services Team will routinely review card usage data to identify cards that have been inactive for a continuous period of six months.
This ensures that inactive cards have not been misplaced or exposed to the risk of inappropriate use. The Transactional Banking Services Team will contact the cardholder and supervisor to determine if the card should be cancelled. If no response is received by the Transactional Banking Services Team within two weeks of the initial contact, the inactive card will be cancelled.
13. References

This manual should be read in conjunction with the following:

- *Financial Accountability Act 2009*
- *Financial and Performance Management Standard 2009*
- *Treasurer’s Guidelines for the Use of the Queensland Government Corporate Purchasing Card, 2012*
- *Queensland Procurement Policy 2013*
- *Queensland Health Procurement Procedures*
- *Department of Health Financial Management Practice Manual Sec 10.3*
- *Information Privacy Act 2009*

This manual is subordinate to the Financial Management Practice Manual (FMPM). If conflicts arise between this manual and the FMPM, or the Department of Health Procurement Policy and Procedures, the direction provided in the latest issued or amended FMPM applies. The conflict should be reported to Financial Policy and Business Requirements Team, Finance Branch, Department of Health.
### 14. Definitions

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountable officer</td>
<td>The Director-General is the accountable officer.</td>
</tr>
<tr>
<td>Billing cycle</td>
<td>The monthly billing cycle as determined by the Commonwealth Bank of Australia for payment of Qld Health’s total expenditure incurred in the use of the corporate card.</td>
</tr>
<tr>
<td>cardholder</td>
<td>A permanent public service employee working within the Department of Health appointed in writing as a corporate card officer (identifiable by name and employee number) by Deputy Directors-General or Chief Operations Officer or Chief Officers or Executive Directors or Senior Directors or Directors or equivalent for Office of the Director-General (ODG), Health Services and Clinical Innovation (HSCI), System Support Services Division (SSS) and Health Commissioning Queensland (HCQ). Chief Executive or Chief Finance Officer or Chief Health Infrastructure Officer or Director, Commercial Business Services or equivalent for Health Support Queensland (HSQ). Chief Technology Officer or Chief Information Officer or Chief Finance Officer or Director, Commercial Business Services or equivalent for Health Services Information Agency (HSIA). Chief Executive or Chief Finance Officer for Hospital and Health Services (HHSs) to use a corporate card for the purchase of low value items in accordance with relevant policies and procedures.</td>
</tr>
<tr>
<td>card supervisor</td>
<td>Officer responsible for checking corporate card transactions with regard to month end reconciliations, cost allocations and ensuring all transactions have appropriate supporting documentation.</td>
</tr>
<tr>
<td>CBA</td>
<td>Commonwealth Bank of Australia</td>
</tr>
<tr>
<td>corporate card (or card)</td>
<td>Also known as Queensland Government corporate purchasing card or corporate purchasing card.</td>
</tr>
<tr>
<td>corporate card delegation</td>
<td>Authority by the Director-General for certain position classifications to be issued with a corporate card.</td>
</tr>
<tr>
<td>Transactional Banking Services Team</td>
<td>A team located centrally in System Support Services, Finance Transactional Services who are responsible for the transactional day-to-day management of the corporate card.</td>
</tr>
<tr>
<td>Non-Transactional Banking Services Team</td>
<td>A team located centrally in System Support Services, Finance Transactional Services who are responsible for the non-transactional day-to-day management of the corporate card.</td>
</tr>
<tr>
<td>Term</td>
<td>Definition</td>
</tr>
<tr>
<td>--------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>delegate</td>
<td>Deputy Directors-General or Chief Operations Officer or Chief Officers or Executive Directors or Senior Directors or Directors or equivalent for Office of the Director-General (ODG), Health Services and Clinical Innovation (HSCI), System Support Services Division (SSS) and Health Commissioning Queensland (HCQ). Chief Executive or Chief Finance Officer or Chief Health Infrastructure Officer or Director, Commercial Business Services or equivalent for Health Support Queensland (HSQ). Chief Technology Officer or Chief Information Officer or Chief Finance Officer or Director, Commercial Business Services or equivalent for Health Services Information Agency (HSIA). Chief Executive or Chief Finance Officer for Hospital and Health Services (HHSs) who can appoint an officer to be a corporate card officer using the Director-General approved Financial Delegations for Corporate card Use Only.</td>
</tr>
<tr>
<td>expense report</td>
<td>A monthly statement of purchases made using the corporate card during a billing cycle that can be extracted from the MasterCard database, Smart Data Gen 2 (SDG2). This is used as the basis for the cost allocation/reconciliation process.</td>
</tr>
<tr>
<td>facility</td>
<td>The structure under which all cardholders within an agency are issued cards.</td>
</tr>
<tr>
<td>financial delegations</td>
<td>Authority by the Director-General for certain positions to incur financial liability up to an approved limit and to enable an officer occupying that position to certify that funds are available. (Note: the delegation is to the position and not to an individual officer. This allows relieving officers to approve expenditure under that position’s delegation).</td>
</tr>
<tr>
<td>FMPM</td>
<td>Department of Health Financial Management Practice Manual</td>
</tr>
<tr>
<td>GST</td>
<td>Goods and services tax</td>
</tr>
<tr>
<td>hierarchy</td>
<td>The structure by which Department of Health reports.</td>
</tr>
<tr>
<td>line supervisor</td>
<td>Officer who is the cardholder’s immediate line supervisor but not necessarily the card supervisor.</td>
</tr>
<tr>
<td>merchant</td>
<td>The vendor organisation supplying the goods and services</td>
</tr>
<tr>
<td>MasterCard</td>
<td>MasterCard International Incorporated. MasterCard is a specific card issued by the Commonwealth Bank of Australia for the corporate card.</td>
</tr>
<tr>
<td>Pen or PIN</td>
<td>Additional antifraud measures introduced to allow credit cardholders to validate card present transaction by use of PIN (Personal Identification Number) instead of a signature.</td>
</tr>
<tr>
<td>procurement delegation</td>
<td>Authority by the Director-General for certain positions to make authorised purchases up to an approved dollar limit (Note: the delegation is to the position and not to an individual officer. This allows relieving officers to approve purchases under that position’s delegation).</td>
</tr>
<tr>
<td>SDG2</td>
<td>Smart Data Gen2, MasterCard’s internet based card management system that is used by Department of Health as a reporting, cost allocation tool and reviewing tool.</td>
</tr>
<tr>
<td>Term</td>
<td>Definition</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>supporting documentation</td>
<td>Original itemised receipts, sales voucher, charge docket, transaction slips, goods received advice, credit notes and tax invoices where applicable, for each transaction.</td>
</tr>
<tr>
<td>travel booking officers</td>
<td>An officer who can book travel and accommodation and is established in the QTravel online booking tool</td>
</tr>
<tr>
<td>verifying officer</td>
<td>Officer responsible for verifying the identity and signature of the proposed cardholder.</td>
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## 15. Document Control

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<td>Kathryn Allan and Peter Szczepanski</td>
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<td>Peter Szczepanski and Karen Kretschmann</td>
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<td>Peter Szczepanski</td>
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<td>April 2014</td>
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<td>Karen Kretschmann</td>
<td>Marina Burton and Peter Szczepanski</td>
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<td>2.1</td>
<td>October 2014</td>
<td>Updated broken links</td>
<td>Marina Burton</td>
<td>Karen Kretschmann</td>
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