INTRODUCTION

The Enterprise Agreements for both Academic and General staff contain provisions that a corporate card will be used by staff whilst travelling on University Business. University Business includes conference attendance. Cards available are the National Australia Bank (NAB) Visa or the American Express Card or both.

GENERAL

• The card is issued on the understanding that it will be used in accordance with these guidelines, and the card companies' conditions of use.

• The card must not be used, nor permitted to be used, for other than authorised purposes.

• The card may only be used to purchase or to pay for approved items.

• Any misuse of the card will result in disciplinary action.

• In the event of your card being lost or stolen you must immediately notify the respective card company. Telephone NAB 1800 033 103 Amex on 1300 362 639 and the Director Financial Accounting Services, 9266 4599.

• The card is to be returned to the Visa/Amex persons' in charge if you resign or transfer to a new position. In the cases of transfers approval must be sought from your new School/Area Head before you use your card in the new position.

RESTRICTIONS ON THE USE OF THE CORPORATE CARD

The Corporate Card MUST NOT be used for:

• Purchase of goods or services for personal use.

• The drawing of cash with out specific Head of School/Area approval (see below Cash Access).

• Purchase of goods and services for which funds have not been approved.

• Purchase of fuel where the cardholder also holds a Shell card.

TRAVELLING ON UNIVERSITY BUSINESS ACCOMPANIED BY SPOUSE/PARTNER

Where a staff member's spouse/partner is accompanying a staff member travelling on Official University Business expenses incurred as a couple that cannot be split between the Corporate Card and personal payments may be incurred on the Corporate Card. The cardholder must obtain the express authority from the Head of School/Area prior to the travel and the non Curtin portion of the expense/s are settled immediately the card statement is received by the Cardholder. This concession is not available for the purchase or airfares or other modes of travel.
CORPORATE CARD - METHODS OF USE

The Corporate Card may be used to procure and pay for goods and services in four distinct ways.

Purchasing - Paying In Person

When purchasing and paying for goods or services in person the following documentation must be retained.

- The EPTPOS Terminal print out or the manual sales voucher that records the vendor/supplier name, the date of the transaction, the value of the transaction, the card number and the cardholder's signature.
- The vendor/supplier cash register or cash sale docket/invoice.

Payment by Telephone

Where transactions are conducted over the telephone the vendor/supplier order form or other documentation detailing the purchase must be retained by the cardholder. Where no vendor/supplier documents are available a substitute sales voucher is to be completed.

Purchase by Mail

This method of payment may apply in respect of items such as subscriptions, conference fees, and utility accounts etc. Once payment has been made the vendor/supplier order form or other documentation detailing the purchase must be retained by the cardholder and is to be endorsed "Paid by Corporate Card".

Purchase over the Internet

Purchase over the Internet should only occur in exceptional circumstances and only when the cardholder is satisfied that the card details are secure.

PURCHASE OF ASSETS

Cardholders are permitted to purchase equipment, that by definition, must be placed on the asset register, or where for other reasons the equipment is to be placed on the asset register, with the card. The cardholder must make such purchases in accordance with other policies and procedures that may be in place concerning purchases of equipment. An Asset Registration Advice must be completed and forwarded to the Asset Management Office to enable the asset to be placed on the asset register.

CASH WITHDRAWALS

Both the Visa Card and the Amex Card have a cash withdrawal facility. The limits on the Visa Card are $1,000 per day up to the monthly limit of the card. The Amex Card has a limit of $1,500 per seven day period or to a total of $2,000 per billing cycle (one month). Withdrawals from Automatic Teller Machines are subject to individual machine's limits. Where cash withdrawals are allowed the full amount of the withdrawal must be substantiated with receipts and/or a statement of expenses signed by the cardholder. Unspent cash is to be paid into the cost centre from where the spent cash is to be charged. The cash can be paid into the account via the main cashier in building 101. Small amounts of foreign currencies that cannot be exchanged for Australian currency can be held over for the next trip or given to other members of staff travelling to the same destination. These small amounts are included on the statement of expenses as 'incidental foreign currency'.
FRINGE BENEFITS TAX

Payments for travel and associated expenses made on the card are subject to Fringe Benefits Tax unless the University can claim them as a deduction. To assist the University in gaining all the deductions it's entitled to you are asked to complete all the additional areas on the reverse of the allonge.

Areas are available to detail travel expenses, entertainment/hospitality expenses, and general expenses including telephone accounts. FBT is payable for staff and associates (including Spouses) for off campus entertainment/hospitality but not for guests.

PROCESSING - END OF MONTH

The expenses incurred by you need to be charged against a cost centre within your area. Your task is to complete a corporate card allonge to charge these expenses to your area. The corporate card allonges need to be completed and sent to Financial Services within 30 days from the expenses incurred.

Visa Processing

At the end of each month individual corporate card statements are forwarded to the cardholder. The statement is to be attached to the completed corporate card allonge. An Asset Registration Advice must also accompany a corporate card allonge where an asset is purchased on the card. Any discrepancies should be notified to the person in charge of visa processing.

American Express Card Processing

On the 28th day of each month an individual card statement will be mailed direct to the cardholder by AMEX. Together with the statement is a detailed listing showing the new charges and a form headed Business Expense Report. The listing of new charges is to be attached to the completed corporate card allonge. An Asset Registration Advice must also accompany a corporate card allonge where an asset is purchased on the card. You may wish to retain the Amex front page statement for your records and the business expense report form may be disregarded. Any discrepancies should be notified to the person in charge of Amex processing.

Corporate Card Allonges

Corporate card allonges are available from Financial Services.

The allonge is completed by:

- Annotating the expenditure incurred on that statement to the debit area of the allonge.
- Expense may be incurred for either each line on the statement or aggregated for each general ledger account number.
- The cost centre and account number appear under the heading "Account Number".
- The amount appears in the next set of boxes.
- The description that you want to appear in the General ledger is written in the boxes headed "Posting Narration".
- The reverse of the form contains areas for detailed descriptions to: acquit any cash withdrawal; entertainment expenses; and other expenses including telephone accounts. Sufficient detail must be given to enable the correct assessment of any Fringe Benefits Tax liability.
Accurate and complete disclosure of amounts expended on the corporate card will help to reduce or totally eliminate any Fringe Benefits Tax liability.

The payment certification must be completed by an authorised Incurring Officer and in all cases must not be the Cardholder.

Sales vouchers, substitute docketts, receipts, delivery docketts, vendor/supplier order forms or other documentation must accompany the corporate card allonge and the card statement for the Incurring Officer to be able to complete the payment certification on the allonge. The Incurring Officer must have sufficient detail to satisfy normal inquiry to validate expenditure. It is emphasised that expenses claimed must be for a University purpose and must be reasonable expenditure of public money. An Asset Registration Advice must also be completed where an asset is purchased. Sales vouchers, substitute docketts, receipts, delivery docketts, vendor/supplier order forms or other documentation are retained by either the cardholder or School/Area office and must be able to be produced if required by authorised officers.

The name of the person who prepared the allonge should be annotated at the space provided and the allonge is then forwarded to Financial Services for authorisation and processing into the general ledger.

Prior to input, the allonge is checked for authorised incurring officer signature, and proper use of the card.

Card Account Expenses

The University is liable for State FID duties on payments made to your card account. Where a FID Charge is made the account to charge the cost to is Z 510800 0050 71602 and where interest is charged the account is Z 510800 0050 71603

Disputed Transactions

Where a cardholder believes that an amount has been debited to their statement incorrectly a copy of the statement with the disputed transaction annotated is to be faxed to NAB on (03) 9208 5666 or Amex on (02) 9271 1151. The amount is to be charged to the cardholder’s cost centre with appropriate line item(s). The posting annotation is to carry the cardholder name, the date of the transaction, and the vendor name. Where the amount is corporated back by NAB or Amex to your statement, your cost centre is to receive the corporate with no further adjustments required.

HOW TO COMPLETE APPLICATIONS

American Express Card

Leave part 1 blank. Complete parts 2 & 3, and sign at ‘Signature of Applicant’. Leave declaration by company signatory blank, this is completed by Financial Services. Complete the Cardholder Agreement and forward both forms to Financial Services.

NAB Visa

Complete only the Cardholder Details and the Cardholder Consent areas and leave the other areas blank for completion by Financial Services. You also need to complete the Cardholder Agreement. When completed send both forms to Financial Services

• You are required to sign a Cardholder Agreement acknowledging the limitations imposed on the use of the card and your responsibilities for its care.