

Policy: Credit Card

Equality Statement

The Office of the Police and Crime Commissioner (OPCC) is committed to the principles of equality and diversity. No member of the public, member of staff, secondee, contractor, volunteer or job applicant shall be discriminated against on the grounds of age; disability; gender reassignment; marriage and civil partnership; pregnancy and maternity; race; religion or belief; sex; or sexual orientation.

Introduction

1. This policy outlines how and when the office credit cards should be used.

Security

2. The named cardholder (Chief Executive) is responsible for the safekeeping and appropriate usage of the card. Only the named cardholder is able to authorise expenditure on the account card. The cardholder may nominate a deputising officer (Chief Finance Officer) to cover in short term absences.
3. The account card will be kept in the office safe. A record should be kept at all times of who has access to the card and a detailed record of all transactions should be maintained, together with receipts.
4. Precautions should be taken when using the card for transactions processed over the internet. Only reputable supplier sites should be used.

Acceptable Usage

5. Corporate credit cards are issued primarily to support the procurement of low value items which are not available through the I-Procurement corporate ordering system or for which it would not be cost effective to process through the system.
6. The card can also be used to procure low value goods or services in an emergency situation where it can be demonstrated that the normal procurement process would not be practical.
7. The use of the card for appropriate expenditure is encouraged since this will assist in reducing the overall cost of processing and paying for goods and services.

Unacceptable usage

8. The card should not be used where the supply of goods or services can be obtained from a centrally agreed contract via catalogues and templates listed on the I-Procurement corporate ordering system.
9. Under no circumstances should an attempt be made to use the card to obtain cash.
10. Travel tickets should normally be purchased through the I-Procurement system and the approved supplier. However, the card may be used for this purpose in exceptional

circumstances or emergency situations or where it can be clearly demonstrated that better value can be obtained elsewhere. In all cases, where the approved supplier is not used, evidence must be retained by the cardholder to justify their choice.

11. Under no circumstances should the card be used to purchase fuel, even if the fuel is in respect of a business trip.
12. No gifts for employees should be purchased with an account card as this may give rise to a personal tax liability for the individual.
13. Under no circumstances should the card be used for personal expenditure of any kind.

Monthly Spend and Transaction Limits

14. There is a maximum monthly spend limit of £5,000. There is also a maximum limit of £2,000 per individual transaction.

Receipts & Transaction Logs

15. There should be documentary evidence for each transaction and this should include an authorised signature for the procurement request and a receipt (VAT receipt where necessary).
16. A log of all transactions should be kept to include the date, amount, payee, description of the transaction and appropriate costs centre.

Auditing and Monitoring Procedures

17. Expenditure via the corporate credit card will be subject to management control checks and will be included in Internal Audit's reporting programmes.

Version No	Date	Author	Post	Reason for issue	Date agreed by PCC	Review Schedule
1.0	Jul 2018	Mark Kenyon	Chief Financial Officer	General Review		Biennial