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CORPORATE PURCHASING CARD POLICY

Approval Level:	EMT
Policy Type:	Organisation
Approval Date:	20/12/2022
Review cycle:	4 Years
Review Date:	20/12/2026
Responsible Officer:	Nathan Morsillo
Owner:	Financial Strategy
Responsible Director:	Corporate Performance
Relevant Legislation/Authority:	<ul style="list-style-type: none">• <i>Local Government Act 2020 (Vic)</i><ul style="list-style-type: none">- Section 101 Financial management principles- Section 108 Procurement Policy• <i>Fringe Benefits Tax Assessment Act 1986</i>• <i>A New Tax System (Goods and Services Tax) Act 1999</i>• <i>Financial Management Act 1994 – Standing Directions 2018</i>
DOCSETID:	2363323

1. PURPOSE

This document provides a framework for Corporate Purchasing Cards (CPCs) issued by the City to employees. It outlines the expectations and obligations of cardholders, approvers and administration in terms of allocation, usage and monitoring with the aim of maintaining efficiency and minimising potential misuse and fraud risk.

CPCs will be issued in accordance with the levels set out in this Policy, however, assessment is based on business requirements and exceptions may apply in accordance with approval limits stated in Schedule 1.

2. BACKGROUND

CPCs are an efficient and flexible method of paying for goods and services. They offer a convenient and traceable payment option, particularly for low value, day-to-day transactions, and can improve purchasing efficiency by reducing administrative costs.



However, any transaction method holds the potential for misuse and convenience can lead to increased vulnerabilities. Sound policies and protocols for use and control must be established to minimise the opportunity and impact of misuse.

A best practice process for goods and services purchased on CPCs will enhance achievement of objectives with regard to efficiency, effectiveness, internal controls and sound financial management.

3. SCOPE

This policy applies to all City employees who are issued with a CPC or are responsible for approvals. Employees responsible include:

- Cardholders
- Approvers
- Administrators (FlexiPurchase or Banking)

This policy should be read in conjunction with the Procurement Policy and Procurement Guidelines.

4. DEFINITIONS

In the context of this document:

Act means the *Local Government Act 2020 (Vic)*.

Cardholder means an authorised employee who has been issued with a CPC for use in accordance with this policy.

Card Provider means the financial institution that issues the CPC to the City's Cardholders for the payment of goods and services.

Corporate Purchasing Card (CPC) allows authorised goods and services to be procured without using a traditional purchasing process. The card will normally be distinguishable by the imprinting of the City's logo on the face of the CPC.

Corporate Purchasing Card System means the system used by all cardholders to code and approve purchases made on CPCs (currently FlexiPurchase).

Cash Advance means the withdrawal of cash from a CPC from a bank, building society, credit union or an automatic teller machine.

Delegation means the granting of authority to exercise certain powers duties and functions.

Delegate means a person invested with authority to carry out another's functions, powers and duties. The delegate acts in his/her own name and a decision or act of a delegate is deemed to be a decision or act of the Council.

Employee means a full-time and part-time City employees, and temporary employees, contractors and consultants while engaged by the City.



Fringe Benefit Tax (FBT) means the tax the City may be liable for on purchases paid by a CPC, for example entertainment and/or alcohol.

Goods and Services Tax (GST) means *A New Tax System (Goods and Services Tax) Act 1999*.

Personal Expenditure means any expense that is not related to the City's operations. A personal expense is where:

- No reasonable connection can be established between the expenditure and the employees duties and responsibilities; and/or
- The expense gives rise to a liability under the *Fringe Benefits Tax Assessment Act 1986*; and
- The expense is not allowable as a deduction to the individual under the *Income Tax Assessment Act 1997*.

Reasonable Expenditure means expenditure that has a purpose and value that can withstand the "public disclosure test" should that be necessary. The benefit to the City must be identifiable.

Supporting Documents means a Tax Invoice that meets the requirements of the *A New Tax System (Goods and Services Tax) Act 1999*.

Sustainability means activities that meet the needs of the present generation without compromising the ability of future generations to meet their needs.

5. PRINCIPLES

CPC activities must be performed with integrity, and in a manner able to withstand scrutiny. The following principles will be applied to all CPC usage:

- **Value for money** in procurement terms means selecting the supply of goods and services taking into account both cost and non-cost factors.
- **Accountability** is the obligation of a Cardholder to accept responsibility for purchases made on their CPC.
- **Risk management** is the practice of identifying potential risks and evaluating procedures to avoid or minimise their impact.
- **Probity** is used in a general sense to refer to "good process".
- **Transparency** refers to timely, meaningful and reliable disclosure of transactions.

The key principle above of **Value for Money** remains relevant across all City procurement. Factors that contribute to achieving this include:

- contribution to the advancement of the City's priorities;
- local content – support of regional economy.
- non-cost factors such as fitness for purpose, quality, service and support; and
- cost-related factors including whole-of-life costs and transaction costs associated with acquiring, using, holding, maintaining and disposing of the goods and services.



6. POLICY

6.1 Eligibility

To be eligible for continued use of a CPC, an Employee must:

- Occupy a position that has a regular and demonstrated need to purchase goods and services for use; and/or
- Hold the Employee Procurement Authorisation level to incur expenditure (or be approved via the CPC application process); and
- Be able to satisfy a card provider “100 Point” identification check; and
- Be willing to accept and abide by the conditions of use and comply with relevant City governing documents; and
- Complete CPC training as soon as available, rewatching the most recent ‘CPC refresher training (e.g. November 2022)’ video at a minimum.

6.2 Conditions of Use

All cardholders must comply with the Conditions of Use set out below:

Card Management

- CPC purchases must be reasonable expenditure for bona fide City purposes;
- All transactions must be completed in accordance with the Procurement Policy and Procurement Guidelines;
- CPCs, card numbers and PIN numbers must be kept secure at all times and reported immediately in the case of loss or theft of the card to the card provider in the first instance and the cardholders Manager and Financial Strategy Unit.
- CPCs must be returned to the City when the Cardholder resigns, or transfers to a position in which the use of the CPC is no longer required. It is the responsibility of the Cardholder’s current Manager to notify of this prior to departing that role, as outlined in section 6.12;
- Where a Cardholder transfers to a position (including permanent, temporary or acting arrangements) that involves a change of Manager, the new Manager will be responsible for assessing whether the Cardholder still requires a card and notifying the Financial Strategy unit of their decision;

Coding and verification

- Expenditure must be coded on a weekly basis;
- Expenditure must be approved by the Cardholder’s approver or relevant delegated approval holder. It is not permissible for the Cardholder to approve or to have a more junior staff member than the Cardholder, verify the Cardholder’s transactions;
- The Mayor reviews and approves the CEO’s CPC transactions on a monthly basis.

6.3 Appropriate Purchases

Cardholders should ensure that the purchase does not require processing through other formal channels and are made in accordance with the Procurement thresholds set out in the Procurement Policy. Typical uses for a CPC include:

- Low value / high volume items;
- Training courses, seminars and workshops;



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- Certain online subscriptions where there are not options for an ongoing account;
- Business related catering in line with the [Healthy Food and Catering Policy](#);
- Purchases online, provided that the site is secure. Secure sites have a padlock icon at the bottom of the browser as an on-line indication that security protection is provided;

Other items:

- Purchase of plant and equipment in line with the current [Procurement Policy](#) and [Asset Capitalisation Policy](#) for items less than \$2,000, prior authorisation from Manager/People Manager is required;
- Fuel purchases for City motor vehicles should be made at the City fuel supplier wherever possible (via fuel cards). CPCs may be used for fuel purchases where the City's fuel supplier is not represented in the area, per the City's Fleet Policy.

6.4 Unauthorised Use

Cardholders must not:

- Photocopy CPCs and send the photocopy to a supplier;
- Permit the purchasing card to be used by other people, unless they are present and/or involved in the transaction;
- Split payments in order to negate credit or procurement policy limits;
- Make unauthorised transactions that do not have the required approval prior to payment;
- Purchase alcohol without prior approval. This would be granted by a Director, and this approval must be attached with the transaction supporting documentation per section 6.6;
- Use CPCs to obtain unauthorised cash advances. This prohibition extends to cash equivalents such as bank cheques, travellers cheques and electronic fund transfers;
- Cardholders are not permitted to tender personal rewards cards (e.g. Flybuys cards) to accumulate points for personal use.
- Purchase second-generation anticoagulant rodenticides (SGARs) such as single feed Ratsak, Talon, Mortein etc.

6.5 Supporting Documents

- All expenditure incurred on CPCs shall be supported by a tax invoice or receipt in compliance with the requirements of the *A New Tax System (Goods and Services Tax) Act 1999*.
- If the tax invoice or receipt is lost or otherwise unobtainable, then a **No Receipt Form** at Appendix 'D' must be completed and signed by the Cardholder and the Cardholders Manager. This must then be attached to the transaction in the Corporate Purchasing Card System.
- A legible copy of the Supporting Documentation must be scanned and attached to the expense in the CPC System.
- Merchant slips issued by suppliers do not meet ATO requirements of a valid tax invoice or receipt and are not considered appropriate supporting documents.



6.6 Fringe Benefits Tax (FBT)

Where a purchase of the following has been made, the FBT questionnaire must be completed in the CPC System.

- Food and beverages (incl. catering, work lunches, coffee etc.)
- Travel related costs (incl. airfares, accommodation, taxi, meals etc.)
- Gifts or gift vouchers
- Entertainment (incl. Christmas functions, movie/show tickets etc.)

The FBT details must be verified and approved by the Cardholders People Manager and submitted to the Financial Strategy Unit.

6.7 Disputed Transactions

All disputed transactions must be referred to the Financial Strategy Unit in the first instance and communicated with the Cardholders Manager. If not resolved, the Financial Strategy Unit will notify the card provider in writing as soon as possible.

6.8 Misuse of CPC and Repayments

- Processes exist where there has been a genuine error by the cardholder, which require disclosure as early as possible to Financial Strategy Unit and relevant Manager.
- Where a transaction amount is to be repaid by the Cardholder to the City, the Financial Strategy Unit will direct the cardholder on the process to repay the transaction amount.
- Misuse of the CPC by the Cardholder may lead to withdrawal of the card, repayment of all amounts, internal disciplinary action, termination of employment and/or criminal charges, in line with the Fraud and Corruption Policy and section 3.5 of the *Financial Management Act 1994 – Standing Directions 2018*.
- In all cases of misuse, the City reserves the right to recover any money from the Cardholder by whatever legal means are available.

6.9 Credit Limits

- CPCs will be issued to Employees in line with the Employee Procurement Authorisation management levels (not limits) set out in the Procurement Policy.
- Where the Employee is not listed in the Employee Procurement Authorisation levels, the Financial Delegation and credit limit may be approved by the Director Corporate Performance or CEO as set out in Schedule 1, once the **Corporate Purchasing Card Request Form** at Appendix 'A' is signed.
- CPCs have a default credit limit of \$3,500 from 2023, previously \$2,500 for cards issued earlier). Changes to limits are authorised in line with Schedule 1.
- Alternate limits that are ongoing in nature can be requested via the initial CPC request form, which must be approved by the Director Corporate Performance or CEO.
- Temporary limit increases that are urgent or situational can be requested via the Financial Strategy Unit and limits may be approved by Manager Financial Strategy, Director Corporate Performance or CEO, as set out in Schedule 1.



6.10 Management of CPCs

All CPCs will:

- Be signed by the Cardholder on the reverse side of the card upon receipt;
- Be the responsibility of each Cardholder, including the security of the card.
- If a card is lost or stolen, it shall be reported immediately by the cardholder to the bank, the Cardholders Manager, Financial Strategy and Police if appropriate. In most circumstances, the card will be cancelled.

6.11 Extended Leave

If a Cardholder goes on continual leave for longer than four weeks, they must hand in their CPC to their Manager or the Financial Strategy Unit.

6.12 Termination of Use

Once a Cardholder no longer requires a card for reasons including:

- Termination of employment;
- Re-assignment to another position that does not require the use of a card; or
- Any other reason as determined by the responsible Manager and/or the Manager Financial Strategy

Notification in writing (via email) must be provided to the Financial Strategy Unit immediately that the CPC is no longer required. The Financial Strategy Unit will then cancel the card with the card issuer (the Bank).

The [Employee Movements Form](#) (refer to People & Culture) must be completed at least one week prior to any staff member leaving the City, the Manager is responsible for completing the section regarding the return of the CPC and returning the CPC to the Financial Strategy Unit.

The Manager is also responsible for ensuring that all outstanding transactions are coded on the CPC System and appropriate supporting or relevant documents are attached.

6.13 Audit & Reporting

The City's internal and external auditors may audit CPC transactions at any time.

The Financial Strategy Unit reviews and produces reports on transactions throughout the year, in line with section 3.4 *Financial Management Act 1994 – Standing Directions 2018*.

The reporting of Fraud and Corruption should be in line with the City's [Fraud and Corruption Policy](#).



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7. ROLES AND RESPONSIBILITIES

7.1 Mayor

The Mayor is responsible for reviewing and signing off the CEO's CPC expenditure on a monthly basis.

7.2 Chief Executive Officer

The CEO is responsible for authorising Financial Delegation and card limits in accordance with the amount set out in Schedule 1, where the employee does not hold the Employee Procurement Authorisation level to commit or incur expenditure in accordance with the Procurement Policy.

7.3 Director Corporate Performance

The Director Corporate Performance is responsible for the following:

- Authorising the **Corporate Purchasing Card Request Form** at Appendix 'A'.
- Authorising Financial Delegation up to the amount set out in Schedule 1, where the Employee does not hold the Employee Procurement Authorisation level to commit or incur expenditure in accordance with the Procurement Policy.
- Authorising limits for the CPCs, whether ongoing or temporary.

7.4 Director

The responsible Director is required to authorise and sign the **Corporate Purchasing Card Request Form** at Appendix 'A'.

7.5 Manager Financial Strategy

The Manager Financial Strategy is responsible for:

- Supporting initial applications and authorising temporary card limits in accordance with the amount set out in Schedule 1, where the request is of an urgent or situational nature.

7.6 Cardholder Manager

The Cardholder's Manager is responsible for the following:

- Complete and sign the **Corporate Purchasing Card Request Form** at Appendix 'A'.
- Signing a **Cardholder Agreement** at Appendix 'B' upon commencement of your role and re-signing and returning to the Financial Strategy unit annually.
- Approving Cardholder transactions in line with all City policies, procedures and guidelines.
- Ensuring that Employees return their CPC, upon resignation, termination of employment or upon transfer to a position (either permanently or short-term acting positions) that does not require a CPC and that all transactions are coded and Supporting Documentation attached.
- Where a Cardholder transfers to a position (including permanent, temporary or acting arrangements) that involves a change of Manager, the new Manager will be responsible for assessing whether the Cardholder still requires a card and notifying the Financial Strategy unit of their decision.



7.7 Cardholder

- Complete and sign the **Corporate Purchasing Card Request Form** at Appendix 'A'. Upon collection of your Card, you will be required to sign the **Cardholder Agreement** at Appendix 'B'.
- Ensuring the card is used as per City policies and guidelines.
- The safe keeping of the CPC and the prompt reporting to the Bank, Manager and Financial Strategy team in the event of the card being lost, stolen or used inappropriately.
- Following up all disputed transactions with suppliers and reporting to their manager and the Financial Strategy team if disputes cannot be resolved.
- Informing their Manager and the Financial Strategy Unit in writing, upon resignation, termination of employment or upon transfer to a position that does not require a CPC. **Corporate Purchasing Card Termination of Use Advice** at Appendix 'C' can be used for this; however, an email is satisfactory.
- Ensuring the Procurement Policy and all other City policies and guidelines are adhered to at all times.
- Signing and returning a Cardholder Agreement to the Financial Strategy unit annually.

7.8 Financial Strategy Unit

- Issuing of CPCs and maintaining a register of all cards and Cardholder Agreements.
- Conducting "100 Point Identification check" as required.
- Assisting Cardholders with disputed transactions.
- Forwarding appropriate documentation to the Bank.
- Investigating reports of suspected or known breaches of procedures.
- Arranging cancellation of CPCs.
- Provide training / information sessions for all Cardholders and Approvers as required.

8. RELATED DOCUMENTS

Employees are encouraged to access the related internal documents which are available on the intranet and/or external resources which are available as per the below.

These include:

- Staff Code of Conduct
- Procurement Policy
- Procurement Guidelines
- Healthy Food and Catering Policy
- Employee Movement Form
- Asset Capitalisation Policy
- Employee Travel and Related Expenses Policy
- Fleet Policy
- Fraud and Corruption Policy

Further information or advice on this policy should be directed to the Financial Strategy Unit.



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9. HUMAN RIGHTS COMPATIBILITY

The implications of this policy have been assessed in accordance with the requirements of the Victorian Charter of Human Rights and Responsibilities.

10. ADMINISTRATIVE UPDATES

It is recognised that, from time to time, circumstances may change leading to the need for minor administrative changes to this document. Where an update does not materially alter this, such a change may be made administratively. Examples include a change to the name of a Business Unit, a change to the name of a Federal or State Government department, and a minor update to legislation which does not have a material impact. However, any change or update which materially alters this document must be made through consultation with the staff Consultative Committee and with the approval of EMT or where required, resolution of Council.

11. DOCUMENT HISTORY

Date Approved	Responsible Officer	Unit	Change Type	Version	Next Review Date
October 2013	N/A	Finance	Previous version of Policy	Prev.	October 2017
September 2018	NM	Financial Strategy	Review and update in line with Internal Audit	2018	September 2021
December 2022	NM	Financial Strategy	Review and update in line with Internal Audit	2022	December 2026
September 2023	NM	Financial Strategy	Minor administrative update to appendices	2023	December 2026
November 2023	NM	Financial Strategy	Minor update at direction of EMT re SGARs	2023	December 2026

Schedule 1

Approval of credit limits and financial delegation:

Approver	Approval of financial delegation and/or ongoing monthly limit	Approval of temporary monthly limit
Manager Financial Strategy	Nil	Up to \$10,000
Director Corporate Performance	Up to \$20,000	Up to \$20,000
Chief Executive Officer	Greater than \$20,000	Greater than \$20,000

Contact Details City of Greater Bendigo:

Financial Strategy Unit	(03) 4408 6539
Finance Officer – Card Administration	(03) 5434 6494

Appendix 'A'

Corporate Purchasing Card Request Form



I request the supply of a City Corporate Purchasing Card for the following employee:

Employee Name: Click or tap here to enter text. **Payroll Number:** Click or tap here to enter text.
Position: Click or tap here to enter text. **Unit:** Choose an item.

Monthly Credit Limit being requested \$Click or tap here to enter text.*

*Insert \$3,500 if seeking the standard limit.

The reason the above employee requires a corporate card is:

Replacement Corporate Purchasing Card Choose an item.
New Corporate Purchasing Card Choose an item.
Number of cards currently held by the unit: Click or tap here to enter text.

Please provide detailed information here by highlighting and replacing this text.

Reason for Purchasing Card: If this is a 'new' card requirement, please details: current cards within unit or work group; reason for new card; limit requirements (if different to standard in policy of \$3,500 from 2023); and whether any other cards in the unit should be removed.

Unit Manager Authorisation:

1. I support the application.
2. I will ensure that I approve all transactions as per the Corporate Purchasing Card Policy and that sufficient supporting documents are obtained and held for audit in respect of ALL transactions.
3. I will ensure that the use of the Corporate Purchasing Card complies with the Corporate Purchasing Card and Procurement Policies and Guidelines.

Click or tap to enter a date.

Manager print & sign

Director Authorisation

I support the application.

Click or tap to enter a date.

Director print & sign

Employee acknowledgement

I acknowledge that I am to be issued with a Corporate Purchasing Card for the City account and that a completed Cardholder Agreement is to be supplied to the Financial Strategy unit upon collection of the card.

Click or tap to enter a date.

Employee print & sign



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Appendix 'A' (continued)

Corporate Purchasing Card Request Form

Manager Financial Strategy Recommendation

Financial Delegation Required*

Yes No

\$Click or tap here to enter text.

Recommendation of Corporate Purchasing Card

Yes No

Please provide reason

Click or tap here to enter text.

Click or tap to enter a date.

Manager Financial Strategy print & sign

Approved by Director Corporate Performance:

Click or tap to enter a date.

Director Corporate Performance print & sign.

Approved by Chief Executive Officer:

(Only required where no employee procurement authorisation and financial delegation >\$20,000)

Click or tap to enter a date.

Chief Executive Officer print & sign*

**Where Procurement Policy does not cover employee's position financial delegation will be required.*

Appendix 'B'

Corporate Purchasing Card Cardholder Agreement

I understand and agree that the corporate purchasing card is issued to me on the express understanding that I will always comply with the following conditions:

USE

1. The purchasing card is the property of the City of Greater Bendigo (the City) and is in my possession and under my strict control.
2. I will use the purchasing card for official City purposes only.
3. I will ensure that transactions are verified by me, are coded on a weekly basis, and have appropriate documentation. I am aware that the transactions made with the card are subject to authorisation and audit procedures.
4. I will not permit the purchasing card to be used by any person other than myself unless I am present or involved in the transaction.
5. I will keep my PIN (personal identification number) confidential.
6. I will ensure that all purchases on my credit card comply with Procurement policy, this includes:
 - a. Purchasing within the approved delegations
 - b. Not splitting transactions to avoid exceeding purchasing limits.
7. I will use the card within my monthly credit limit.
8. I will not use the purchasing card to:
 - a. pay for expenses that have already been paid or claimed (or will be claimed) by any form of allowance.
 - b. purchase alcohol unless advance approval has been granted by my Director (and I will attach this approval with my supporting documents).
 - c. pay for tips or gratuities.
 - d. accumulate points on personal rewards cards (e.g. Flybuys, Woolworths Rewards etc.)
 - e. make cash withdrawals.
 - f. purchase second-generation anticoagulant rodenticides (SGARs) such as single feed Ratsak, Talon, Mortein etc.
9. I understand that unintentional misuse of the card can be rectified and must be reported immediately to the Assistant Accountant and my People Manager.
10. I understand that intentional misuse of the purchasing card may result in the card being withdrawn and that disciplinary or legal action may also be taken against me if appropriate.
11. I will immediately report any suspected or unauthorised use of the purchasing card to the Assistant Accountant or Team Leader Financial Accounting and Treasury and my people manager.
12. I will ensure that this is the most efficient or appropriate method of payment available for the purchase of goods or services and I am in full compliance with the City's Procurement Policy.
13. Any purchases of Gift Cards will have an accompanying register which records and has signoffs for distribution.

Appendix 'B' (continued)

LOST OR STOLEN CARDS

I will immediately report the loss or theft of my purchasing card to the card provider 1800 033 103 (24 hour/7 days) and to the Manager Financial Strategy (or Team Leader Financial Accounting and Treasury).

PERIODS OF LEAVE

I will hand back my card for safe keeping to my Manager or the Financial Strategy Unit (Assistant Accountant) for any leave greater than 4 weeks.

UPON RESIGNATION OR TRANSFER

I will immediately return my purchasing card to my Manager or the Financial Strategy Unit (Assistant Accountant or Team Leader) upon resignation, retirement, termination, transferring to a role where a Card is no longer required or if I am instructed to do so by the Manager Financial Strategy or Team Leader Financial Accounting and Treasury.

I will ensure that I have reconciled all transactions on the purchasing card software with appropriate documentation prior to returning my purchasing card.

DECLARATION

I certify that I have read the City of Greater Bendigo's Purchasing Card Policy and that I accept the terms listed in these documents for the use of the corporate purchasing card.

Signed:

Name:

Click or tap here to enter text.

Monthly Credit Limit:

\$Click or tap here to enter text.

Date:

Click or tap to enter a date.

Position:

Click or tap here to enter text.

This form must be completed and provided to Financial Strategy upon collection of the purchasing card

Appendix 'C'

Corporate Purchasing Card Termination of Use Advice

This advice can be completed and returned to the Financial Strategy Unit prior to, or on the last day of your employment with the City of Greater Bendigo (the City), or if you are re-assigned to another position with the City that does not warrant the holding of a Corporate Purchasing Card.

Please ensure all transactions have been coded in the Corporate Credit Card System and all support documentation provided.

Please return your Corporate Purchasing Card to the Financial Strategy Unit.

Card Details

Cardholder's Name:	Click or tap here to enter text.
Position:	Click or tap here to enter text.
Business Unit:	Choose an item.
Corporate Purchasing Card Number:	Click or tap here to enter text.
Surrender Date:	Click or tap to enter a date.
Cardholder's Signature:	

Manager Financial Strategy (or Financial Strategy Unit card administrator)

The card described above has been surrendered, supporting documents for outstanding transactions received and FlexiPurchase updated.

(Financial Strategy Signature)

Click or tap here to print name.

Click or tap to enter a date.

NOTE: The *Employee Movement Form* or an *Email* may be used in lieu of this form.

Appendix 'D'

Lost or unobtainable tax invoice / receipt declaration

Edited Nov 2022

PURPOSE OF FORM

This form is to be completed when the original tax invoice / receipt has been lost or is unobtainable. Without an invoice, additional supporting documentation is required for all amounts. Attach this form and any other relevant correspondence to your credit card expenses in FlexiPurchase to support your acquittal.

DETAILS OF REQUESTER

Name (as on card) Click or tap here to enter text.

Service Unit Choose an item.

DETAILS OF INVOICES / RECEIPTS

Date	Supplier	Description of expense	Amount
Date	Enter text	Enter text	\$0
Date	Enter text	Enter text	\$0
Total			\$0

DECLARATION - CARDHOLDER

- I declare that the above expense/s were incurred for legitimate City of Greater Bendigo business, do not include any private expenses and that the tax invoice / receipt has been lost or is unobtainable.

Cardholder's signature

date

Click or tap to enter

a date

AUTHORISATION – MANAGER

I approve that the cardholder has provided sufficient substantiation to support this declaration in the absence of the original tax invoice / receipt.

Manager (print & sign name)

Click or tap here to enter text.

Date Click or tap to enter a date