



ADMINISTRATION POLICY: **Accounts Payable Corporate Credit Card**

Policy number: FA-016 (E)
ALT report: ALT2013-0638
Approved by: Chief Financial Officer (CFO)
Effective date: 2013 / 11 / 12
Next revision due: 2017 / 12 / 05
Department/BU: Chief Financial Officer's Department / Finance & Supply

BACKGROUND

The Corporate Credit Card (CCC) provides employees of The City of Calgary (The City) with an efficient and convenient method of procurement for low-dollar value purchases, including employee business expenses and purchases under \$5,000, including GST.

The CCC is a major component of The City's procurement activities, allowing The City to achieve significant improvements in efficiency while reducing processing costs. Managing this process by policy allows The City to maximize its benefits while mitigating any associated risks.

PURPOSE

The purpose of this administration policy is to define the business rules and restrictions for The City's Corporate Credit Card Program (Program), including the usage of the CCC, the administration of the Program, and the roles and responsibilities of the individuals and business areas involved in the Program.

DEFINITIONS

1. Approver – The Dept ID Owner to whom the Cardholder reports.
2. Cardholder – The specific individual whose name appears on the CCC.
3. CCC – The Corporate Credit Card.

POLICY

1.0. Scope/Exceptions

This Administration policy applies to all CCCs and CCC transactions, to all Cardholders and Approvers, to all applications for cards and business case exceptions, and to all employees who have responsibilities under the Program.

The City provides corporate credit card services to the Calgary Parking Authority (CPA) and Calgary Police Service (CPS). However, the policy requirements, audit and oversight responsibilities for these cards reside with the CPA and CPS.

2.0. Corporate Credit Card Usage

- 2.1.** Finance & Supply shall establish supporting procedures for The City's Corporate Credit Card Program. All Cardholders, Approvers and other employees with responsibilities under the Corporate Credit Card Program must comply with these supporting procedures. Refer to the *Supporting Procedures for the Corporate Credit Card Program* for further information.
- 2.2.** The CCC is The City's preferred method of payment for Employee Business Expenses (FA-011 and FA-048) and for procurements of \$5,000 or less, including GST, subject to The City's procurement policies.
- 2.3.** Cardholders must comply with all relevant laws, bylaws, regulations, policies and procedures when using the CCC. The CCC shall only be used for, or while, conducting official business on behalf of The City.
- 2.4.** CCCs are issued by Finance & Supply to eligible City employees upon approval of a CCC Application.
- 2.5.** All CCCs have a single transaction credit limit and a monthly credit limit. Cardholders shall not circumvent these or any other usage limitations. Credit limits may be extended under an approved business case.
- 2.6.** Cardholders with transactions must submit a Monthly Credit Card Statement and all required supporting documentation to their Approver. The Approver shall review, approve and submit the Statement and supporting documentation to Finance & Supply within the required timelines.
- 2.7.** A CCC must be cancelled if the Cardholder becomes ineligible for continued card usage, and may be cancelled at any time at the request of the Cardholder, Approver, Finance & Supply or senior management.

3.0. Policy Enforcement

- 3.1. The Approver is the primary monitor to ensure the Cardholder complies with this and all other applicable City policies and procedures. Accounts Payable shall perform ongoing, risk-based audits of CCC transactions and Statements and address any identified non-compliance as appropriate.

4.0. Management of the Corporate Credit Card Program

- 4.1. Finance & Supply shall manage the Corporate Credit Card Program.
- 4.2. Finance & Supply shall review and approve business cases for exceptions to this policy. No exception shall be issued unless it has been approved by both the Approver and Finance & Supply.
- 4.3. Exceptions to this policy may be granted by the Chief Financial Officer or designate to ensure business continuity under exceptional circumstances (disasters, emergencies, etc.).

5.0. Consequences of Non-Compliance

- 5.1. Failure to adhere to this policy may result in disciplinary action, including the revocation of CCC usage privileges, mandatory reimbursement of non-compliant purchases, and disciplinary measures up to and including termination of employment.

SUPPORTING REFERENCES AND RESOURCES

Please note that some of the items listed below may not be publicly available.

References to related corporate-wide procedures, forms and resources

- [Supporting Procedures for the Corporate Credit Card Program](#)
- <http://mycity/OurOrg/Dept/CFO/FinanceSupply/BuySell/Documents/Accounts%20Payable%20Corporate%20Credit%20Card%20Procedure.docx>
- Quick Reference Guide for Corporate Credit Cards
- [Corporate Credit Card intranet website](#)
- Corporate Credit Card Application (Form X229)
- CCC Employee Acknowledgement of Responsibilities & Obligations (Form X530)
- Missing Receipt Acknowledgement Form (Form X529)
- Corporate Credit Card Statement and Receipt Envelope (Form X224)
- Corporate Credit Card Business Case for Exception (Form X528)
- Imaging Procedures Manual for The City of Calgary's Accounts Payable Documents
- Finance & Supply Intranet site – “Buy and Sell: Contracted & Source Vendor Search”

- Finance & Supply Intranet Website – Required Approval Limits for Business Cases for Exception

References to related [Council policies](#), bylaws and [administration policies](#)

- Accounts Payable Signing Authority (FA-010)
- Accounts Payable Cheques (FA-012)
- Accounts Payable Invoices (FA-014)
- Accounts Payable Source Documents (FA-015)
- Reimbursement of Employee Travel, Vehicle, Parking, Insurance, Petty Cash and Other Expenses (FA-011)
- Reimbursement of Meal and Hosting Expenses (FA-048)
- Code of Conduct Policy (HR-LR-005)
- Procurement Guiding Principles (FA-033)
- Procurement Authority Levels (FA-034)
- Procurement Specifications (FA-035)
- Procurement Using a Sole or Single Source Vendor (FA-036)
- Procurement Vendor Classification (FA-037)
- Procurement Vendor Source List Management (FA-038)
- Procurement of Goods & General Services Less Than or Equal to \$25K (FA-040)
- Procurement of Goods & General Services Greater Than \$25K (FA-041)
- Procurement of Professional Services Less Than or Equal to \$25K (FA-042)
- Procurement of Professional Services Greater Than \$25K (FA-043)

Other references and resources

- Agreement on Internal Trade (AIT)
- New West Partnership Trade Agreement (NWPTA)

REVISION HISTORY

Review Date	Description
2014 12 05	Revisions – Version E
2013 11 12	Reviewed and updated
2008 01 01	Reviewed and updated
2007 11 30	New Policy (derived from Procurement Card Program Policy, FA-CAP-007 and Procurement Card Special Circumstances Policy, FA-CAP-008)
1987 02 04	Chapter 28: Accounts Payable (in the hard-copy-based editions of the Administration Manual)