

SOUTHWATER PARISH COUNCIL

DEBIT/CREDIT CARD EXPENDITURE POLICY



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1. Introduction

- 1.1. The purpose of this guide is to provide Staff and Members with information on the action which should be taken to monitor and manage the use and management of the Council's Credit and Debit Cards and to ensure compliance with Financial Regulations.

2. When the Policy applies

- 2.1. This policy applies to all within the Council's Employers and precludes volunteers. Members will not have access to these cards.

3. Principles of the Policy

- 3.1 The Parish Council has duly authorised through a bank mandate the Executive Officer and Deputy/Assistant Officer to be authorised to have possession of such debit and cash cards and incur expenditure on its behalf subject to, budgetary controls and relevant purchase orders being produced and sign off by senior management prior to expenditure taking place.
- 3.2 The only exception being for hotel expenditure in relation to training and conferences attended by the Executive Officer.
 1. Purchases orders must be produced at all times in relation to such expenditure and copies given to the relevant officers duly authorised by a member of the management team.
 2. The item if this relates to a physical asset must be registered on the Council's asset register, and if this is a replacement then this should be identified on the purchase order in order that the relevant officer can remove this from the asset register. A copy should also be retained by person making the request for the individual file for audit trail purposes.
 3. The use of any senior management personal credit or debit cards may be permitted in exceptional circumstances, although this is considered a 'loan' and should be avoided at all costs and only with the approval of Council, as this is considered to be personal data.
 4. Should either the Executive Officer or Deputy/Assistant Officer be absent then authorisation for such expenditure should be sought if possible by them and if not

then the person delegated this responsibility by the Council should authorise such a payment e.g., Locum Executive Officer in the absence of the Executive Officer.

5. Any receipt or statement (as soon as received) should also be provided to the Accounts Supervisor for reconciliation with the statement.
6. **At no time should card details be written down, retained by a member of staff or on a computer system or otherwise uploaded to an outside contractor's site.**
7. **All cards should be kept in a secure location e.g., safe or petty cash tin and should be retained separately from the access code number.**