

Corporate Credit Card Procedures

1. Associated Policy

The Canberra Institute of Technology (CIT) Corporate Credit Card (CCC) Procedures (procedures) provide operational guidance in ensuring compliance with the CIT Corporate Credit Card Policy (policy).

The procedures provide general guidance on the issue, management, supervision and operation of CCCs and must be read in conjunction with the *CIT Corporate Credit Card Policy*, *CIT Procurement Policy* and *CIT Procurement Procedures*. These documents set the administration framework for CIT and CCC holders (CCC holders) in enabling credit based procurement.

In assuring value for money, the procedures and the policy seek to ensure that CCC expenditure is undertaken only for official purposes, that all transactions irrespective of their timing and nature are carried out efficiently and that they are undertaken in the best interests of CIT and the ACT Government.

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2. Procedures

The procedures apply to all CIT employees who are issued with a CIT CCC and/or those have attached responsibilities without necessarily being the holder of a CCC. The application of the procedures

therefore extends to those authorising a transaction via a credit card (i.e. a Financial Delegate), Supervisors and administrators of CCCs.

3. Responsibilities

A range of responsibilities for CCCs confer on various roles and areas within CIT.

The Executive Director, Corporate Services is the responsible Executive for CIT's Corporate Credit Cards.

The Senior Director, Finance is the procedure (and policy) owner and is responsible for the oversight and application of all applicable guidance including this procedure. Responsibilities include:

- The development, application and periodic review of guiding documentation including the applicable policy(s) and procedure(s);
- Overall administration of CCC functions;
- Approving new CCC applications;
- Approving CCC cancellations;
- Compliance activities including auditing; and
- Reporting.

Financial Services undertakes the processing function and is responsible for:

- Liaising with Shared Services and as required, the Card Provider (Westpac) on related operational matters;
- Arranging for the issue, replacement and cancellation of CCCs;
- Checking and processing new CCC application requests;
- Checking and processing CCC cancellation requests;
- Ensuring the secure storage of unissued or returned CCCs;
- Maintaining an up to date CCC register;
- Advising CCC holders of any changes to CCC credit limits and providing advice on general administration and conditions of use of CCC's;
- Reporting any identified policy and procedural matters raised by CCC holders or other persons;
- Ensuring that CCC acquittals are undertaken;
- Assisting Financial Delegates to ensure that CCC holders actively apply the policy and procedures;
- Distribution and if necessary, copying and retaining CCC Statements;
- Entering required card and CCC holder information into CIT's *Corporate Credit Card Register*;
- Ensuring the correct completion of CCC acquittals with regards to coding and tax amounts, prior approvals and supporting documentation and completing checks prior to submission to Shared Services (through the Shared Services portal);
- Submission of approved CCC Statements, CCC acquittals and providing supporting documentation to Shared Services;

- Retention of CCC documentation;
- Following up with CCC holders who have not acquitted transactions within the required three weeks (15 working days) timeframe; and
- Monitoring the CCC acquittal register to ensure that they are completed in accordance with the procedures including documenting reasons for late acquittal.

The CCC holder is responsible for:

- Completing the *Agreement and Acknowledgement by CCC holder* and the *Westpac CCC holder Agreement* (see Attachments 3 and 4) prior to the issue of a CCC;
- Immediately signing the reverse side of the CCC upon receipt;
- Keeping the CCC secure;
- Ensuring that all CCC transactions are for official purposes only and that they accord with the policy and this procedure;
- Obtaining prior approval from the relevant Financial Delegate for every transaction;
- Maintaining appropriate documentation for all CCC purchases including obtaining Tax Invoices for all purchases;
- Completing a monthly CCC expense acquittal form for all purchases made within the CCC statement period, within three weeks (15 working days) of receipt of the CCC Statement;
- Resolving in a timely manner, disputed CCC transactions;
- Reporting any loss or damage of CCCs immediately to Finance;
- Returning CCCs on resignation or transfer and providing a statement of all outstanding transactions and supporting documentation to Finance;
- Complying with any restrictions or limitations imposed in respect of suppliers and/or categories of expenditure in accordance with the requirements of the *CIT Procurement Policy*, the *Fringe Benefits Tax (FBT) Policy* and the *CIT Travel Policy*; and
- Completing the required forms for all asset purchases as per the *Asset Management Procedures*.

Financial Delegates are responsible for:

- Ensuring that CCCs are held and operated only by appropriately trained staff;
- Ensuring that CCCs that are surplus to needs are collected and cancelled and that as applicable, the CCC holder provides a statement of all outstanding transactions and supporting documentation;
- Issuing within the designated financial delegations limits, approval for expenditure by CCC holders before a purchase is made;
- Ensuring that there are sufficient funds in budgets to fund CCC purchases; and
- Ensuring that CCC holders use CCCs for official purposes only and that the transactions are in accordance with the policy and this procedure.

4. Procedures

Administration of CIT Corporate Credit Cards

Application Process

Prior to making an application for a CCC, the prospective CCC holder and Financial Delegate must be aware of their respective responsibilities (as described above) and must be aware of and agree on the type of transactions that may be undertaken on a CCC.

An application for a new CCC is to be made by the College/Division Director or higher, in writing (email is acceptable) to the Senior Director Finance for consideration and approval detailing:

- The name, position title and position number of the applicant;
- The intended credit limit and the justification for the limit;
- The name, position and position number of the Financial Delegate; and
- The reason for requiring a CCC.

Approval Process

Finance considers and as applicable, approves the application and the application is sent to the Card Provider for processing. The applicant signs the *Agreement and Acknowledgement by CCC holder* form and the *Westpac CCC Holder Agreement* (see Attachments 3 and 4), agreeing to abide by both CIT's and the Card Provider's conditions of use.

Card Collection Process

When the application is processed, the CCC is collected by Finance. The applicant is contacted by Finance to collect the CCC. The CCC holder is required to immediately sign the back of the CCC. Finance will update the *CCC Card Holder Register* with the CCC and CCC holder details. Finance will instruct the CCC holder of their responsibilities as a CCC holder as required by the policy and these procedures.

Renewal of Corporate Credit Cards

The Card Provider automatically re-issues cards prior to the expiry date. Finance will contact the CCC holder to collect the expired CCC and provide the new CCC.

Increases/Decreases of Limits

The credit limit is the total amount that may be expended within one month. The credit limit may be varied at a later date subject to operational needs and appropriate approval. A request is made in writing by the College/Division Director to the Senior Director Finance detailing the reasons for the proposed change in the credit limits. Where approved, Finance will process the change with the Card Provider.

Review of Credit Limit and Periodic Usage

Finance is to review CCC holders and CCC limits annually to determine usage for potential cancellations.

Finance will review monthly reconciliations as supplied by the Shared Services Banking team to determine the level of card usage. Finance will periodically select a sample of CCC monthly acquittals in order to review transactions in checking compliance with the policy and these procedures.

Cancellation of Corporate Credit Cards

If a CCC holder moves to a new position where a CCC is not required or leaves CIT, the CCC must be delivered to Finance and where applicable, destroyed. If the transfer is for a period of six months or less,

the CCC may be secured for future reissue. In the case of cancellation, the CCC holder or their immediate supervisor or Director must provide a written request (an email is acceptable) to Finance requesting cancellation.

Prior to cancellation of the CCC, the CCC holder must provide all outstanding documentation to the Financial Delegate for verification and approval purposes. Financial Delegates must ensure that the CCC holder has cleared all outstanding purchases/transactions (including disputes) or has made arrangements for the Financial Delegate to do so on their behalf.

Finance will then prepare a cancellation request which when approved, will serve to deactivate the card. Where the CCC holder is leaving CIT, the return of the CCC should be recorded in line with CIT's HR policies relating to exiting staff. Finance will provide written confirmation indicating the date of cancellation.

Lost and Stolen Cards

Lost and stolen CCCs or suspected unauthorised transactions must be reported immediately by the CCC holder on the following 24-hour phone numbers:

- Australia - Westpac's toll free number 1300 651 107 (24 hours a day, 7 days a week).
- Overseas - Call the Telstra Australia Direct® Reverse Charge access number from the country you are in to book a reverse charge call to +61 2 9374 7082 (24 hours a day, 7 days a week). Please note that calls made from mobile phones, public telephones or hotel rooms may attract additional charges that are not covered by the reverse charge service.

The loss can also be reported to any Westpac branch.

The Financial Delegate and CIT Finance must be advised as soon as possible after discovery that a CCC has been lost/stolen.

Credit Card Holder Register

A consolidated register of CCC holders and their details must be maintained by Finance. This register is to be supported by copies of all credit card documentation with that information to be appropriately filed.

In addition to the *CCC Holder Register*, Finance maintains a CCC reconciliation spreadsheet which records the monthly CCC Statement amounts for CIT to monitor CCC holder compliance with the three weeks (15 working days) acquittal requirements.

Usage

A CCC may be used for over the counter (in person), on-line, telephone or mail/email transactions.

Subject to card transaction limits, a CCC may be used for transactions of \$25,000 or greater however must be accompanied by a pre-approved Purchase Order. Prior approval from the Financial Delegate must be sought before any purchase is made.

Any purchase through CCC must meet the requirements of the *Government Procurement Act 2001*.

CCC holders are not to use CCCs to obtain cash unless specifically requested and authorised, due to an unexpected or exceptional circumstance.

Internet Purchases

To mitigate the risk associated with internet transactions, all internet purchases on merchant sites must be encrypted with Secure Socket Layer (SSL) security. This is indicated by the display of a padlock symbol and the appearance of "https://" in the browser.

Prior Approval

Prior approval is required if the CCC holder does not hold the relevant financial delegation. In that case, purchases may only be made once written prior approval has been received from a Financial Delegate.

Prior approval may be in the form of an email or on a Purchase Order and must include at a minimum the following information:

- The fund availability;
- The appropriate finance coding;
- The reason for the purchase;
- Description of the goods and services; and
- Total cost (including taxes) of the goods and/or services.

Subscriptions incurring regular (e.g. monthly) expenses should be specified in the approval correspondence and should as a rule, be re-approved as applicable each calendar year.

Segregation of duties must be maintained in the approval and purchasing stages. CCC holders with a financial delegation may approve expenditure for their Department or other area where approved and appropriate, however cannot approve their own expenditure. CCC holders may proceed with the transaction using CCC once approved by the appropriate delegate for their own expenditure. CCC holders should also consider Conflict of Interest whether to proceed with any particular transaction.

Purchases subject to FBT (purchases of food/drink/venue hire) must be supported by an *Entertainment Expenditure Form* (available on the intranet/SIS). Professional development and travel related purchases require approval on the respective forms as available on the intranet/SIS.

Purchases must adhere to Whole of Government purchasing requirements. Where there are queries as to a proposed purchase, contact should be made with the CIT Procurement and Contracts Manager.

Receiving Goods and Services

The CCC holder is to ensure that goods are received in good order and condition. In the case of services, the CCC holder is to confirm that the actual services have been received and they are to the expected quality/standard.

Documentation

Original Tax Invoices/receipts must be obtained for all CCC purchases. The digital images of the original tax invoices/receipts are acceptable forms of transactional evidence and may therefore be considered to be documentation. There must be a clear description of the goods and/or services purchased on the documentation.

Where a Tax Invoice has been lost or the receipt does not provide a clear description of the goods/services purchased or does not include enough information about where and when the purchase was made, the CCC holder must complete a Statutory Declaration.

Tax Invoices

A Tax Invoice is an invoice obtained from the supplier of goods/services which must contain at a minimum, the following information:

- Supplier's trading name and Australian Business Number (ABN);
- Description of supply, including quantities and volumes (GST exclusive);
- GST payable or information to indicate that the item is GST inclusive or exclusive; and
- The total amount payable.

A Tax Invoice is required to claim an *input tax credit* for all purchases over \$75 (GST exclusive). Where the purchase is less than \$75 (GST exclusive) an input tax credit can be claimed without a tax invoice if the CCC holder obtains an invoice or docket which indicates whether the transaction is GST inclusive, or alternatively, itemises the amount of the GST payable on the transaction.

EFTPOS terminal receipts are not exclusively suitable substantiating documentation for a given transaction and CCC holders will be required to complete and supply a Statutory Declaration in addition to supplying the EFTPOS receipt in the case of not possessing the required documentation. This is necessary as EFTPOS receipts do not meet the Australian Tax Office's requirements of a Tax Invoice for GST purposes and would not satisfy internal record keeping and audit requirements.

Statutory Declarations must at a minimum, detail:

- Why a Statutory Declaration is being submitted rather than a Tax Invoice or receipt;
- A description of the purchase;
- Supplier details;
- The amount of the purchase including the GST component (or other tax); and
- The date of the purchase.

Statutory Declarations are not to be used as a regular substitute or replacement for the required Tax Invoices and other relevant documentation.

Where a Tax Invoice is not immediately available, the CCC holder must record all relevant details and follow up with the merchant until the Tax Invoice is received.

Shared Services are obliged to ensure that all documentation is systematically retained, clearly cross referenced with General Ledger entries and are readily available for inspection for a period of seven years.

CCC Reconciliation and Acquittal

CCC Statements are received by Finance on a monthly basis. One copy is required to be filed and original Statements are distributed to CCC holders for reconciliation.

The *Corporate Credit Card Acquittal Register* is to be maintained and updated by Finance.

CCC holders must make alternative arrangements for CCC reconciliations and acquittals if absent from the workplace during an acquittal period.

Throughout the CCC acquittal process, segregation of duties is to be maintained to ensure that the CCC holder does not approve their own CCC acquittal. A Financial Delegate must approve acquittals.

Preparing CCC Acquittals – CCC Holder

The CCC holder must complete and submit the CCC acquittal within three weeks (15 working days) of receipt. The CCC acquittal form is available on the Shared Services website.

Each transaction listed on the CCC Statement must be supported by:

- The original Tax Invoices (for GST applicable purchases) or an image thereof, or other supporting documentation (for non GST applicable purchases);
- If applicable, prior written approval paperwork such as approval email/approved Purchase Order or other approval paperwork (e.g. Travel Approval Form, PD Form, etc.); and/or
- For FBT related purchases (purchases of food/drink/venue hire NOT related to travel) the *Entertainment Expenditure Form*.

CCC holders must complete all fields on the electronic CCC acquittal spreadsheet and include an appropriate description of each purchase listed on the CCC acquittal.

A list of applicable GST tax codes can be found at **Attachment 4**.

The CCC Statement and completed acquittal spreadsheet are to be endorsed/signed by the CCC holder and submitted to Finance who in turn will check to ensure that the:

- Correct invoice documentation is attached;
- Approval documentation is attached; and
- Account coding is correct.

CCC holders are to retain records, including as applicable, electronic images of all CCC related transactions.

CCC Acquittal Preparation in the Absence of the CCC Holder

In circumstances where a CCC acquittal will be overdue as a result of a CCC holder's absence (e.g. for leave or work related travel), a nominated person within the CCC holders College or Division is to undertake the acquittal.

The CCC holder is to submit the required documentation to the nominated person to support the transactions that will appear on the CCC Statement prior to commencing planned leave. In instances of unplanned leave where the CCC holder is not available, contact should be made with Finance.

Accounting codes must also be provided for the purchases in order for Finance to assist with the preparation of the CCC acquittal.

A CCC must only be used by the CCC holder and cannot not be used by any other person.

Reviewing CCC Acquittals – Division/College Financial Services Officer

After receiving both the electronic CCC acquittal form and all required supporting documents, Finance will review the CCC Statement, CCC acquittal and supporting documents to ensure that:

- Correct dollar amounts (paying close attention to GST figures), GST tax codes and account codes are provided; and
- Appropriate documentation has been provided including:
 - Original Tax Invoice (for GST applicable purchases) or other supporting documentation (for non GST applicable purchases)
 - Prior approval email, approved Purchase Order Request Form or other approval paperwork
 - For FBT related purchases (purchases of food/drink/venue hire NOT related to travel), the *Entertainment Expenditure Form*
 - For Travel or Professional Development related expenditure, the appropriately endorsed forms.

Finance is to ensure that all purchases made on a CCC related to travel are included in the relevant travel acquittal form. Copies of travel related Tax Invoices/documents and the CCC Statement must be filed with the travel documents and any other supporting documents as provided must be submitted with the CCC acquittal.

If a change is required for a CCC acquittal, the electronic copy is required to be amended. Finance must ensure that the CCC acquittal register is maintained and is up to date for each Division or College to ensure that CCC holders are completing CCC acquittals within the three weeks processing requirement.

Submission of CCC Acquittal – CIT Corporate Services

When documentary and coding requirements are satisfied, Finance will scan and upload the documentation onto the Shared Services website on behalf of a CCC holder and will then direct to the appropriate Business Support Manager and College/Division Financial Delegate for approval.

Overdue CCC Acquittal Follow-up

Overdue CCC acquittals are to be followed up by Finance who will send a reminder email to the CCC holder, Financial Delegate and Business Support Manager following the three weeks acquittal period on receipt of a CCC Statement. CCC holders will be provided five working days to respond.

Where a response is not received, Finance will record this information in the *CCC Acquittal Register*.

Finance will monitor and conduct spot checks of *CCC Acquittal Registers* to ensure that they are completed in accordance with these procedures including documenting reasons for late or no acquittal. Identified issues including breaches will as required be reported to the Senior Director Finance. Refer to the *Breaches of Corporate Credit Card Policy and Procedures* section (below) for further information.

Disputed Transactions

All disputed transactions appearing on the CCC holder's monthly CCC Statement, for which there is no supporting documentation should be referred to the merchant in the first instance. Where not able to be resolved through this approach, the CCC holder should contact Finance who will provide the Westpac contact details and the disputed transaction should be followed up with Westpac by the CCC holder directly. Such matters should continue to be pursued until resolved.

CCC acquittals for CCC Statements including disputed transactions must still be submitted. All paperwork relating to the dispute must be kept by the CCC holder and acquitted when the credit is applied.

Asset Purchases

Purchase of assets or portable and attractive items must be registered, coded and accounted for as required under the *Management of Assets and Portable and Attractive Items Policy*.

Breaches of Corporate Credit Card Policy and Procedures

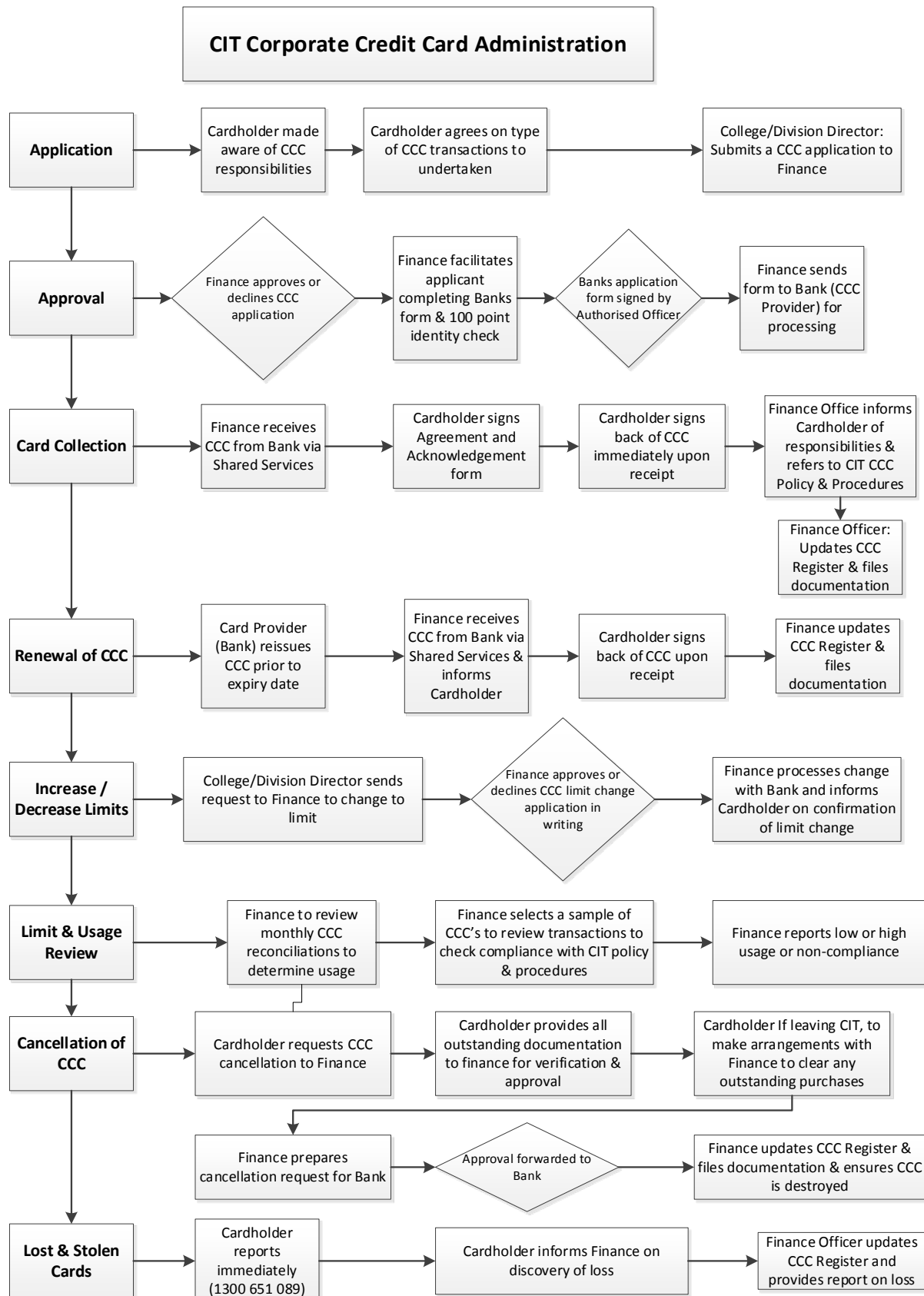
In order to mitigate the risk of breaches of CCC acquittal procedures, a compliance report is to be provided to the Senior Director Finance on a six monthly basis with as applicable, recommended actions. The CCC holder, Financial Delegate and as applicable the relevant Finance officer concerned will be informed as to any matters requiring attention. Copies of CCC monthly compliance reports are to be filed by Finance.

CCC acquittals not being received within the timeframes (three weeks) as described above under the *CCC Reconciliation and Acquittal* section may result in:

- A CCC being withdrawn; and/or
- Invoking disciplinary processes.

Misuse of a CCC must be reported immediately to Finance. Should a CCC be confirmed as being used for anything other than for official purposes following appropriate investigation, the CCC will be withdrawn from the CCC holder and as dependent on the circumstances and the available evidence, may result in invoking disciplinary processes.

Attachment 1 – Flowcharts



CIT Corporate Credit Card Usage and Acquittal Process

Important: Card holders *cannot* approve expenditure on their own behalf, even if they have a Financial Delegation.

Card holder Responsibilities

Purchase

- Card holder receives request for purchase.
- Prior written approval must be obtained for all purchases. If the purchase is not already approved, the Card holder must obtain approval from a Financial Delegate.
- Purchases subject to FBT, PD and Travel require additional forms. Ensure that the appropriate process requirements are complied with.

Card Supervisor Responsibilities

Approval of CCC purchase
The Financial Delegate must check that the purchase is necessary and is in the best interests of CIT, having regard to the Division/College and overall budget.
Note: Card holders cannot approve their own purchases.

Documentation

- Once approved, Card holder undertakes purchase and obtains an original Tax Invoice/Tax Receipt.

Note:

- EFTPOS receipts are not a Tax Invoice.
- A Statutory Declaration will be required where documentation cannot be obtained or is lost, and cannot be used as a regular substitute for the required/correct documentation.

CCC acquittal preparation

- Card holder receives monthly CCC Statement.
- The Card holder must reconcile each transaction on the CCC Statement and complete the CCC acquittal. This must be completed **within three weeks** of receipt.
- Once complete the Card holder must print and sign the CCC acquittal and Statement, attach required documentation and submit to Finance for approval.

Compliance check and approval of CCC acquittal
Finance receives CCC acquittal and documentation. If satisfied that all purchases fall within the requirements of the CCC policy & procedures, Finance is to upload to the Shared Services Portal and send to the Financial Delegate for approval.

Attachment 2 – Agreement and Acknowledgement by CCC Holder

CANBERRA INSTITUTE OF TECHNOLOGY CORPORATE CREDIT CARD (CCC)

AGREEMENT AND ACKNOWLEDGEMENT BY CCC HOLDER

CCC Holder Name:	
CCC Holder Position:	
Division/College/Area:	
Financial Delegate:	

A Corporate Credit Card (CCC) is issued on the condition that you the CCC holder will at all times exercise appropriate care in the use, custody and ongoing security of the card and that the card at all times remains the property of CIT.

I understand and agree that:	CCC Holder Initials
1. I will use the CCC only for transactions that are for official purposes.	
2. I will not under any circumstances allow another person to use either my CCC or my CCC number.	
3. I have read, understood and agree to conform with CIT's and the Card Provider's rules and the CIT policy and procedures for the use of the CCC.	
4. Inclusive of GST and any other applicable taxes, I will only use the CCC to a credit limit of \$.....in any one monthly billing period.	
5. I will obtain where available, original Tax Invoices and will maintain records of all transactions.	
6. I am required at all times to take strict care of the CCC including ensuring that it is secure.	
7. I will not use the CCC to obtain any cash advances or cash equivalents (domestic or foreign currency) unless specifically authorised to do so.	
8. I will not use the CCC to settle expenses that I know to have already been paid for by CIT or by other parties.	
9. If I misuse the CCC (i.e. use it otherwise than in accordance with the Institute's or the Card Provider's procedures) proceedings may be instituted against me including under applicable ACT or Commonwealth law.	
10. If the CCC or PIN is lost, stolen or misused, I will as soon as I become aware, report it to the Westpac Banking Corporation - toll free number 1300 650 107 (24 hours a day, 7 days a week). If overseas I will call the Telstra Australia Direct® Reverse Charge access number for the country I am in to book a reverse charge call to +61 2 9374 7082 (24 hours a day, 7 days a week). Also, as soon as practicable, I will inform my Supervisor and Finance.	

I understand and agree that:	CCC Holder Initials
11. I will secure my CCC or if required, pass the CCC to Finance whilst I am on recreation leave or on other leave in excess of six weeks and I will advise my Financial Delegate of the card's location.	
12. If I am transferred or intend to leave CIT or I am instructed to return the CCC to my Financial Delegate or Finance for any reason whatsoever, I will surrender the CCC on request.	
13. I will prepare a reconciliation of my transactions against the monthly CCC Statement and will attach Tax Invoices and other documentation to the reconciliation.	
14. I will provide my monthly reconciliation and all supporting documents to my supervisor for checking by no later than Three Weeks (15 working days) after receiving my monthly Statement from Finance. If unsigned or unreconciled documents are received by Finance, I understand that they will be returned to me or my Supervisor for appropriate action.	

I acknowledge that I have read and understood the conditions set out above which govern the use of a Canberra Institute of Technology Corporate Credit Card as issued in my name.

CCC holder Name:	
Signature	
Date / /	

Witness Name:	
Signature	
Date / /	

Attachment 3 – Westpac CCC Holder Agreement



Westpac Banking Corporation ABN 33 007 457 141
 AFSL and Australian credit licence 233714

RESET

Westpac Corporate and Purchasing Cards – Cardholder Agreement (electronic)

This form must be completed with the Cardholder Application electronic worksheet and held on site at the organisation

Principal	CANBERRA INSTITUTE OF TECHNOLOGY
Facility Number (if known)	1171398

Before signing below, please read the following Cardholder Acknowledgements and Consents including Privacy Consent. By signing you agree for Westpac to issue you a card.

Cardholder Acknowledgements and Consent

I, the person named in the Cardholder Application as Cardholder consent to the Issue of a Corporate or Purchasing Card selected above ("the Card") in my name for my use as agent of the Principal named on this form. I acknowledge that use of the Card issued will be governed by Conditions of Use which will accompany the Card and by which I agree to be bound. I specifically acknowledge that I shall incur no personal liability in use of the Card except where I use the Card after receipt of notice of its cancellation in which event my liability will be joint and several with that of the Principal. I further acknowledge that the Card will only be used by me for business purposes, and not for private or personal purposes under any circumstances.

Privacy Consent

I agree that Westpac Banking Corporation ("Westpac") and any other member of Westpac Group (the "Parties") may exchange with each other any information about me including:

- any information provided by me in this document
- any other personal information I provide to any of them or which they otherwise lawfully obtain about me and;
- transaction details or transaction history arising out of my arrangements with the Bank.

If the Parties engage anyone (a 'Service Provider') to do something on their behalf (for example a mailing house or a data processor) then I agree the Parties and the Service Provider may exchange with each other any information referred to above. The Bank might give any information referred to above to entities other than the Parties and any Service Providers where it is required or allowed by law or where I have otherwise consented. I agree that any information referred to above can be used by Parties and any Service Provider to issue the Card to me and for account administration, planning, product development and research purposes. I understand that I can access most personal information that the Parties hold about me (sometimes there will be a reason why that is not possible, in which case I will be told why). I understand that if I fail to provide any information requested in this form, or do not agree to any of the possible exchanges or uses detailed above, this request may not be accepted by the Bank. To find out what sort of personal information the Parties have about you, or to make a request for access, please contact Westpac on 132 032. The Westpac Group means Westpac Banking Corporation and its related bodies corporate.

Members of the Westpac Group would like to be able to contact you, or send you information, regarding other products and services. The Conditions of Use will explain what action to take if you do not wish to receive this information.

Cardholder Name

If you are known by any other name? Please provide

Cardholder Signature

Date

Note: It is an offence under the Anti-Money Laundering and Counter-Terrorism Financing Act 2006 (Cth) to knowingly provide false and misleading information.

Attachment 4 – GST Tax Code Information

Up to date information can be found at the following link:

https://itsm.act.gov.au/sharedservices/?id=knowledge_article&sys_id=4aa09a1655bc36805c7e5dba11851f2b

AP Input Tax Naming Conventions

KB0000335

The oracle single instance implementation requires the use of these new tax naming conventions when registering expense or capital transactions for your agency.

10% AP	Acquisition of goods and services that are subject to GST and for which an input tax credit is to be claimed. To be applied to a valid Tax Invoice.
Free AP	Acquisition of goods and services that are NOT subject to GST. Examples of these: Most Hospital, Medical and Pharmaceutical supplies, most foods, Education, Child Care, Water & Sewerage charges. (Specifically proclaimed to be 'GST Free' under GST legislation).
Input Tax AP	Acquisition of goods and services that are subject to GST, but for which an input tax credit cannot be claimed, e.g. financial supplies, supplies of residential accommodation.
Exempt	Acquisition of goods and services that are NOT subject to GST because the supply is exempt under Division 81.
Outside AP	The supply of goods and services is outside the scope of the GST legislation, e.g. salaries, suppliers not registered for GST, payroll tax, overseas payments.
No ABN Withhold	Purchase of goods and services for which an ABN is required but NOT quoted. Withholding tax is applicable unless a declaration by supplier form is completed. Withhold at rate of 49% of total payment.
Capital 10%	Acquisition of capital goods and services subject to GST and for which an input tax credit is to be claimed. This usually applies to asset acquisitions.
Free CAP	Acquisition of goods and services (of a Capital nature) that are NOT subject to GST (Specifically proclaimed to be 'GST Free' under GST legislation).
Input Cap	Acquisition of goods and services (of a Capital nature) that are subject to GST, but for which an input tax credit cannot be claimed.