



Procedure 4.01 – Corporate Credit Cards

1. Application

This Procedure applies to all employees of North Queensland Bulk Ports (NQBP) who have been issued with a NQBP Corporate Credit Card.

This Procedures supersedes the Corporate Credit Procedures for Cardholders (E10/21935).

2. Policy

Application Process

Employees requiring an NQBP Corporate Credit Card should discuss their need with their manager and obtain their manager's written approval for a card to be issued. This approval can be documented in an email to the Financial Controller. In addition the approval must include both a proposed transaction limit and a monthly card limit.

The employee will then need to complete a New Cardholder Request for Corporate Change & Corporate Credit Card form issued by the Commonwealth Bank of Australia. This form can be obtained from Finance.

In accordance with the requirements of the Commonwealth Bank of Australia (CBA), the employee will be required to undertake 100 point identification check. This check can be completed at any CBA branch or an authorised representative of NQBP can complete this check.

Making a Purchase

- i. Appropriate quotations shall be obtained in accordance with NQBP Procurement Policy.
- ii. Quotations shall be retained in accordance with the requirements of NQBP's Procurement Policy and attached to the tax invoices.
- iii. Asset purchases are limited to minor equipment costing less than \$1,000 (excluding GST). Prior approval for asset purchases is required for items between \$150 and \$1,000 and documented using the Request for Credit Card Use (E10/50311) including the manager's authorisation). Parts for equipment repairs are generally a maintenance expense and not an asset purchase.
- iv. Assets costing greater than \$1000 (excluding GST) and less than \$10,000 (excluding GST) may only be purchased via corporate card with the consent of the Chief Financial Officer or in emergency circumstances. Where this exemption is relied upon it is a requirement that proof of approval by the CFO has been given, a copy of the invoice and a completed Asset Addition form (E10/50311) must be completed.
- v. All NQBP Credit Card purchases should comply with all other applicable policies including travel, training, gifts, hospitality and entertainment policies etc. Where other methods for payment for certain items such as Cabcharge for taxi fares and Fuel cards for purchase of fuel exist the Corporate Card should not be used unless in emergency situations or for the purchase of fuel for the pilots vessels.

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| Version Control | Only electronic copy in RM8 is controlled. To ensure any paper copy is current, please check the policy document list on ERIC. | | | Revision | 6 |
| | | | | Document Number | E16/27348 |
| | | | | Page | Page 1 of 6 |
| Approval | This procedure requires subject matter expert approval. | | | Date Approved | 24/01/2017 |

Threshold value for Corporate Credit Card

- i. NQBP will adopt a position that strongly encourages low value transactions to be paid via Corporate Credit Card unless there is a specific reason why payment using a credit card is not appropriate.
- ii. NQBP threshold limit will generally be \$500 per transaction unless a higher limit is required for business purposes.

Use of Corporate Credit Card for Travel

- i. NQBP Corporate Credit Cards can be used for accommodation or parking for a hire vehicle associated with official travel. Corporate Credit Cards can also be used for actual meal expenses and incidental expenses for travelling employees.

Use of Corporate Credit Card for Entertainment

- i. Any corporate entertainment can only be incurred in accordance with the financial instrument of delegation with all other entertainment to be pre-approved by the CEO. When entertainment costs are charged to the NQBP Corporate Credit Card, a completed Entertainment Expense Claim form (E09/29746) must be supplied at the time of reconciling the monthly statement including receipts. *(All entertainment expenses must be coded through to a clearing account (21060 Credit Card Clearing Account) for appropriate allocations by Finance in accordance with FBT legislation.)*

Monthly Reconciliation of NQBP Corporate Credit Card Transactions

- i. The cardholder is responsible to ensure tax invoices are obtained for all purchases made with NQBP Corporate Credit Cards.
- ii. The reconciled credit card statement, together with all tax invoices, quotations and managers approvals (where appropriate), shall be submitted to the officer’s manager for approval, within five (5) business days of receiving the statement. (Please note it is essential that the total charges on the expense report are cross checked to the statement amount as in some instances not all transactions for the month appear on the expense report as this is date driven.)
- iii. Following approval by manager, the credit card statement and all documentation shall be submitted to the Finance Department for processing, within two (2) business days of receipt from officer but no later than the third week in the month following the procurement of the goods or services.

Corporate Card Security

The cardholder is responsible for monitoring the security of their card at all times. The card **cannot** be shared with or used by another person. Refer to CBA Conditions of Use for further details.

3. Compliance Policy, Procedure, Standard and Legislative Framework

As NQBP is a Government Owned Corporation, a port authority and is required to comply with its own policies and procedures, prescribed applicable legislation and State Government policies and procedures, this policy should be read in conjunction with:

- a. Policy 4 - Finance
- b. Finance Standards, Guidelines, and Procedures
- c. Policy 2 - Compliance
- d. Procurement Policy, Guidelines and Procedures

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| | | | | Document Number | E16/27348 |
| | | | | Page | Page 2 of 6 |
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Procedure 4.01 – Corporate Credit Card

- e. NQBP Instrument of Delegation
- f. CBA Conditions of Use
- g. Government Owned Corporations Act 1993 (Qld)

4. Procedure Review Date

This procedure should be reviewed by 30 June 2018.

5. Definitions

NQBP: means North Queensland Bulk Ports Corporation Limited ACN 136 880 128.

Contractors: means contractors or consultants engaged by NQBP under a personal services consultancy agreement or other similar arrangements.

NQBP Employee: means employees and Contractors of NQBP but does not include NQBP directors.

NQBP Personnel: means NQBP officers (for example NQBP directors) and NQBP Employees.

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| | | | | Document Number | E16/27348 |
| | | | | Page | Page 3 of 6 |
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APPENDIX A

INTERNET USE of NQBP CORPORATE CREDIT CARD

Use of the Card on the Internet is permitted provided that:

- The company from which goods/services are being purchased is reputable;
- The company's site uses Secure Socket Layer (SSL) or similar; and
- All requirements in this policy and all procedures are adhered to.

(SSL is a set of rules followed by computers connected to the Internet. These rules include encryption, which guards against eavesdropping; data integrity, which assures that your communications are not tampered with during transmission; and authentication, which verifies that the party actually receiving your communication is who it claims to be.)

To check a site's security status, look at the site's URL in your browser window:

- ❖ An 's' that is added to the familiar 'http' (to make 'https') indicates that SSL is in effect.
- ❖ In Internet Explorer 6.0, a closed padlock appears when you are in secure mode.

If you are about to send information to a site that's not using SSL, your browser will warn you first.

When making a purchase over the Internet, Cardholders should adhere the following:

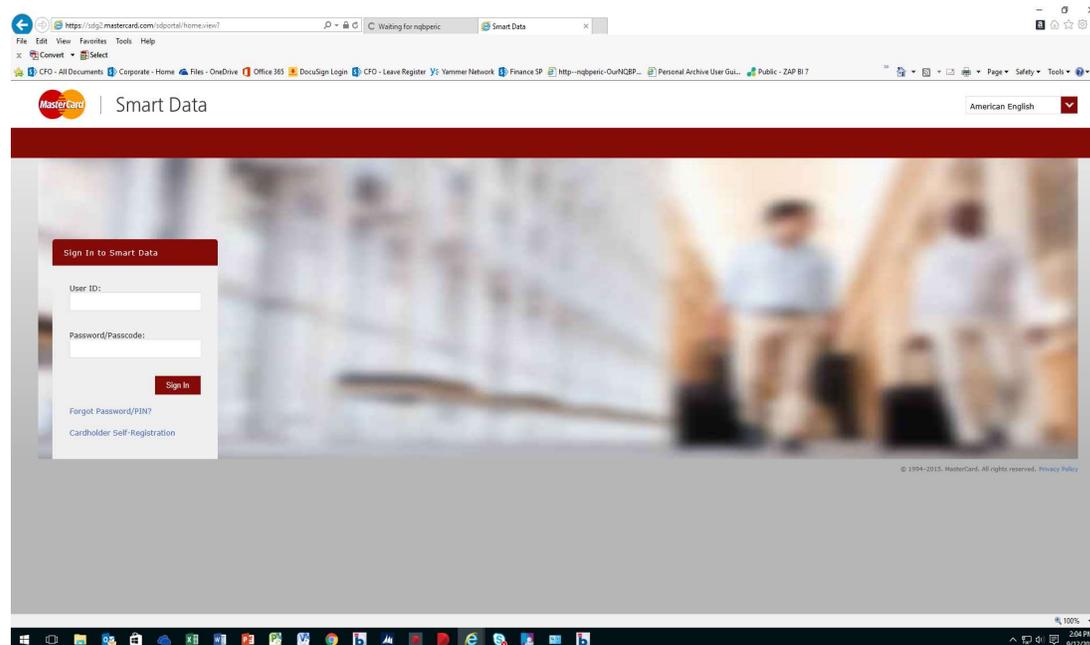
1. Look for easy-to-find security information and privacy statement - reputable web merchants should explain what information they gather, how they use it, and how they protect it. Look for a phone number or e-mail address to contact in case you have questions about security procedures.
2. Check for a site's server certificate – an online document that certifies the site's identity so you know who you are dealing with:
 - ❖ In Internet Explorer 6.0, open the File menu and click Properties; then click Certificates.
3. Keep a record - most e-commerce sites present you with a summary of your transaction **before you click a Send or Buy button**. Print this out or save it as a record of the transaction.

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| | | | | Document Number | E16/27348 |
| | | | | Page | Page 4 of 6 |
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APPENDIX B

LOGGING INTO SDG2 FOR THE FIRST TIME

- The SmartData Online Generation2 web address is: **sdg2.mastercard.com** (do not enter www into address).
- The following log-in page will appear: **Before this screen it will ask for account number and company registration ID. Account number is your card number and company registration ID is 0004283**



- The first time you log-in, the USER I.D will be your full 16 digit card number without any gaps.
- The PASSWORD will be generic of password01 with the last 4 digits of your card number placed on the end. (e.g.: password01XXXX).
- Once you have logged in using the above details, you will be prompted to change your user I.D and password to one that is of your personal choice. You will also be required to lodge an answer to a security question that may need to be asked in the future in the event of user I.D or password resets etc.

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| | | | | Document Number | E16/27348 |
| | | | | Page | Page 5 of 6 |
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APPENDIX C

NQBP Corporate Cards – Quick Reference Guide

| Uses of Card | Corporate Cardholder |
|---|----------------------|
| Cash advances / withdrawals. | X |
| Entertainment/hospitality expenses (in accordance with Instrument of Delegations, Entertainment and Hospitality Policy and Expense Reimbursement Procedure). | ✓ |
| Fuel and car servicing for NQBP owned or leased vehicles (where fuel card exist). | X |
| Fuel, oil and other related products for NQBP equipment: <ul style="list-style-type: none"> Only if a fuel card is not available or accepted by the supplier. | ✓ |
| Internet purchases (from reputable / secure suppliers). | ✓ |
| Meals and entertainment when travelling on NQBP business (as per NQBP Travel Procedure, Corporate Entertainment and Hospitality Policy and Expense Reimbursement Procedure): <ul style="list-style-type: none"> Cost of meals for the travelling staff; and Entertainment and meals for non-travelling NQBP staff and third parties – subject to prior approval from the CEO/ExCo in accordance with the Instrument of Delegations. | ✓ ✓ |
| Minor benefits (excluding alcohol and not exceeding \$100 per employee per year”: <ul style="list-style-type: none"> Flowers; Employee awards / incentives; Staff development activities; and CEO approved staff functions i.e. Staff Christmas Function. | ✓ |
| NQBP business related expenses (not covered by supply agreements or charge back contracts). | ✓ |
| Payment for conferences, seminars and courses (exceeding 4 hours and approved by Manager HRIR booked by the Finance Executive Coordinator, Leesa O'Dempsey or Administration Office, Deb Mathews). | ✓ |
| Phone calls. | X |
| Private and personal use. | X |
| Promotional expenses e.g. advertising supplies. | ✓ |
| Purchases in the event of a NQBP emergency (i.e. cyclone damage). | ✓ |
| Purchases up to approved transaction limit. | ✓ |
| Sponsorships and donations. | X |
| Suppliers with ABN. | ✓ |
| Supplies and catering for work related meetings (e.g. On-site lunches, morning / afternoon tea etc). | ✓ |

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