



Issue Date: <b>March 2009</b>	Effective Date:	Responsible Agency: <b>Comptroller General/ Financial Operations</b>	Directive No: <b>813</b>
Chapter: <b>Control of Expenditures</b>			
Directive Title: <b>CREDIT CARD EXPENDITURES</b>			

## 1. POLICY

The Government may issue credit cards to public officers for use during duty travel or for the procurement of goods and services used for Government business.

## 2. DEFINITIONS

The Government employs the use of different types of credit cards. They are defined below:

- 2.1. **Departmental Credit Cards (Ghost Cards)** are virtual credit cards issued by a financial institution that are represented by a card number rather than a physical credit card. Users provide the card number to vendors rather than the physical card.
- 2.2. **Individual Credit Cards** are credit cards issued by a financial institution that may be used by public officers for the payment of expenditures incurred relating to duty travel.
- 2.3. **Purchase Cards** are credit cards that are issued by a financial institution for use by departments to facilitate the purchase of goods and services for the department. Purchase cards may be a virtual card or a physical card.

## 3. DIRECTIVE

The issuance, use, control, and accounting for credit cards must be administered in accordance with this and other directives in the 813 series.

The Comptroller General (or delegate) must authorize the issuance and procedures for the use of any Government credit card.

#### **4. Provisions**

- 4.1. Persons who are authorized to use a credit card for approved purposes must comply with the Government Contracting Regulations (Regulation 9904) under the *Financial Administration Act* and directives in the 808 series of this manual.
- 4.2. Public officers are responsible for safeguarding credit cards or ghost card numbers in their possession.
- 4.3. Government credit cards may not be used to obtain cash.
- 4.4. Any use of a Government credit card for purposes other than those outlined in the 813 series of Directives must be approved by the Comptroller General (or delegate) prior to there being any such charge to the credit card.
- 4.5. The Deputy Head in each department will designate an employee from within his/her department to act as credit card administrator for the department.
- 4.6. Department designated credit card administrators shall:
  - ensure that adequate records are maintained to account for credit card use;
  - ensure that the credit card is used only for the purpose for which it was issued;
  - ensure that all credit card transactions are charged to appropriated funds under their department's control; and,
  - ensure that only authorized transactions are charged to the credit card.
- 4.7. The Department of Finance will provide central monitoring and control over each credit card issued.
- 4.8. Department designated credit card administrators shall ensure that systems are in place to retrieve cards from employees who have terminated employment or who have abused their privileges. This will involve notifying the Department of Finance who will advise the financial institution that the card is to be canceled.
- 4.9. The departmental credit card administrator will work with the Department of Finance credit card administrator to ensure that the credit cards are used for their proper purpose and to prevent misuse.