



Issue Date: <b>March 2009</b>	Effective Date:	Responsible Agency: <b>Comptroller General/ Financial Operations</b>	Directive No: <b>813-1</b>
Chapter: <b>Control of Expenditures</b>			
Directive Title: <b>CREDIT CARD EXPENDITURES - DUTY TRAVEL</b>			

## 1. POLICY

The Government may issue credit cards to public officers for the purpose of paying for Duty Travel and related expenditures for their department.

## 2. DIRECTIVE

Public Officers using Government credit cards must comply with Government Contract Regulations (Regulation 9904) under the *Financial Administration Act* and Financial Administration Manual Directives in the 808 series, the 813 series and 820-1, as applicable. All expenditures must be chargeable against an appropriation of the department incurring the expense.

## 3. PROVISIONS

### 3.1. Departmental Credit Cards (Ghost Cards)

- 3.1.1. Departmental Credit Cards are represented by a credit card account number only. A physical card does not exist. These cards are also known as Ghost Cards.
- 3.1.2. The maximum credit limit allowed on Departmental Credit Cards is \$200,000. The Deputy Head may authorize a lower limit.
- 3.1.3. The Departmental Credit Card is to be used to purchase airline fares and hotel accommodations for employees or agents acting on behalf of the department. Approval from the department's Deputy Head must be obtained prior to charging any other type of travel related expenses.
- 3.1.4. Hospitality charged to a Departmental Credit Card must be in accordance with Directive 811 of this manual, and must have Deputy Head approval as per 3.1.3 above.
- 3.1.5. Expenditures that are covered by the per diem meals and incidental expense allowance, described in Directive 820-1 of this manual, must not be charged to a Departmental Credit Card, either directly or indirectly through hotel or other invoices. Exceptions may be granted

by the Deputy Head of the related department. Should an exception be granted, the Deputy Head must ensure that the expenses have not also been claimed as a per diem allowance on the individual's travel claim.

- 3.1.6. The limit for a Departmental Credit Card may be increased, on the authority of the Comptroller General, to a maximum of \$1,000,000, on a temporary basis, to deal with special circumstances.
- 3.1.7. The Government is responsible for the payment of all legitimate charges made to Departmental Credit Cards.

### **3.2. Individual Credit Cards**

3.2.1. Individual Credit Cards are issued to public officers for the purpose of paying for reimbursable costs related to their own duty travel.

3.2.2. Public officers who have been issued Individual Credit Cards are responsible for:

- payment of all charges on the account (including interest charged for late payments);
- preparing an expense statement for reimbursements of credit card charges;
- ensuring safe custody of the card; and,
- reporting immediately to the Department of Finance Credit Card Administrator, the loss or theft of the card.

3.2.3. The maximum allowable credit card limits on Individual Credit Cards are as follows:

- |   |          |
|---|----------|
| • Cabinet Ministers                         | \$25,000 |
| • Executive Assistants to Cabinet Ministers | \$15,000 |
| • Deputy Heads                              | \$25,000 |
| • Assistant Deputy Heads                    | \$15,000 |
| • Other approved Public Officers            | \$15,000 |

3.2.4. The spending limits contained in 3.2.3 above are maximum card limits. The Deputy Head in each department may establish lower limits for approved Public Officers.

3.2.5. The Individual Credit Card should not be used to pay for travel expenses of other persons on Government duty travel. Exceptions must be approved in advance by the Deputy Head. For further clarity, except for travel costs that are charged to Departmental Credit Cards, each public officer on duty travel is responsible for paying and accounting for their individual travel expenditures.



- 3.2.6. The procurement of transportation and accommodation for other persons travelling on Government duty travel are the responsibility of that individual and must be arranged using the Departmental Credit Card or through the individual's own personal credit card.