

# Round Hill Presbyterian Church Credit Card Policies and Procedures

## Objectives

- To allow church personnel access to efficient and alternative means of payment for approved expenses, especially expenses related to church functions and office supplies.
- To improve managerial reporting related to credit card purchases.
- To improve efficiency and reduce costs of payables processing.

## Policies

1. Church credit cards will be issued to Pastor(s) and staff only upon approval of the Board of Trustees.
2. Credit cards will be used only for church business purposes. ***Personal purchases of any type are not allowed!***
3. The following purchases are not allowed:
  - Capital equipment and upgrades
  - Construction, renovation/installation (church projects approved case by case)
  - Items or services on term contracts
  - Maintenance agreements
  - Personal items or loans
  - Purchases involving trade-in of church property
  - Rentals (other than short-term autos, Pastor Travel related)
  - Any items deemed inconsistent with the values of the church's ministries
4. Cash advances on credit cards are not allowed.
5. Cardholders will be required to sign this agreement indicating their acceptance of these terms.
6. Individuals who do not adhere to these policies and procedures will lose their credit card privileges and/or face disciplinary action (including legal action & repayment).

## Procedures

- Detailed receipts must be retained and attached to the RHPC expense report form. For Pastor(s): In the case of meals and entertainment, each receipt must include the date, time, names of all persons involved in the purchase, and a brief description of the business purpose of the purchase, in accordance with Internal Revenue Service regulations.
- Expense report, with attached detailed receipts, must be submitted to the Treasurer within 10 days of date charges were incurred.
- All expense reports must include the initials of the cardholder; the signature of the approving staff member, unless the cardholder is himself or herself the staff member; and the date of approval. In the event that the approving staff member is concerned that a purchase is inconsistent with the church's values and ministry, the concern shall be communicated to the Session. If Session determines that the purchase is inconsistent, the purchaser shall repay the church the amount of the purchase.
- All expense reports must have the appropriate account number(s) and the associated amounts clearly written on the report.

## Cardholder Acceptance

I, \_\_\_\_\_, have read and agreed to the aforementioned RHPC Credit Card Policies and Procedures Agreement.

By:

Witness:

\_\_\_\_\_  
Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name

\_\_\_\_\_  
Date