

## Policy and Procedure for Non MBF Credit Card Usage

<b>Title</b>	GRP – Policy and Process for <b>for Non MBF Credit Card Usage</b>
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<b>Approved by</b>	GRP SC
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## Rationale

This policy outlines the prescribed use and nature of credit cards transactions issued to staff. Holders of a Presbytery credit card are to recognise they are held in a position of trust in regards to the use of Presbytery funds. Improper use of that trust will result in disciplinary action.

## Policy

The use of the Corporate Credit Card is only for circumstances where the supplier does not issue a tax invoice that can be paid through Presbytery's normal accounts payable process. It is expected that most charges to the card will be minor.

The following items are approved uses of the card within the defined authorised limit:

1. Travel, tolls, fares and parking fees;
2. Office supplies and consumables that cannot be purchased through our designated suppliers;
3. Items approved to be paid for or reimbursed as per the condition of employment;
4. Food and beverages for a single meeting on Presbytery business expected not to exceed \$100<sup>1</sup>; unless it has been specifically budgeted for
5. Food and beverages for a gathering on Presbytery business or Committees.

The following items require the Executive Minister's approval before the transaction is commenced:

6. Item 4 above where the total spend is expected to exceed the delegated amount based upon the number of attendees and or the venue;
7. Catering for the whole of Presbytery functions and or large groups;
8. Computer software and hardware purchases;
9. Training and education resources;
10. Accommodation bookings / overnight stays;
11. Air fares

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<sup>1</sup> Food and beverage implies some intentional strategic / relational building and or Congregational member focus



The following items are not permitted to be charged to the card:

1. Food and beverages for individual consumption when not within a team or group gathering;
2. Alcohol
3. Items of a personal nature with no direct link to a business purpose and or a Missional need of the Presbytery; and
4. Cash advances.

## Accidental Use

For any accidental personal use, a reimbursement to the Presbytery operating bank account is to occur within two (2) working days of the discovery of the occurrence.

This event is to be reported to the Business Manager.

The record keeping process below is still required in this instant.

## Process

At the conclusion of each billing cycle the Finance Assistant with prepare a schedule of transactions for each cardholder. Within three (3) working days from when the credit card schedule is made available, the following is to be undertaken:

1. A description to be provided for each transaction and allocated to an appropriate general ledger account.
2. Any unauthorised transactions are to be allocated to the "Unauthorised" category and followed up by the cardholder with the merchant / bank.
3. Any accidental personal expenses are to be allocated to the "Personal" category and reimbursed to Presbytery within 2 working days.
4. All Tax invoices to be provided to the Finance Assistant ([accounts.grp@nswact.uca.org.au](mailto:accounts.grp@nswact.uca.org.au)) reconciled to the data entry on the Corporate Credit Card schedule.
5. When completed, the file is to be emailed to the Finance Assistant ([accounts.grp@nswact.uca.org.au](mailto:accounts.grp@nswact.uca.org.au)). The email is to declare that "The transactions listed in the attached credit card statement have been incurred by me on behalf of Georges River Presbytery."

## Breach of Policy

Should a breach of policy be reported or found, a discussion with the Executive Minister shall occur with the appropriate disciplinary action.

At the discretion of the Executive Minister this may include removal of the card.

