

Document ID FIN-005	Title Use of Church Business Accounts or Credit Card	Date 03/25/2013
Revision 0	Prepared by C. Schimpf	Approved <i>Audit Committee</i>

## Policy

The church has a number of credit accounts for use in purchasing goods or services on the church's behalf. Authorized use of these accounts is controlled by the Church Administrator; users of church credit accounts obtain permission to spend funds from a specific budget. Church credit accounts may not be used without proper authorization or for personal reasons; unauthorized use will result in the loss of privileges.

## Purpose

The church has two physical credit cards: one for Staples Office Products, and the other a Visa card. Both are in the Church Administrator's name but can be used with her permission by a staff member. In addition, we have charge accounts with ACE Hardware, Donelan's and Roche Brothers Supermarkets, and Christian Books. Volunteers may be authorized to use all credit accounts but are not generally permitted to take the physical cards out of the church building.

This procedure describes how an authorized staff member or volunteer must handle use of a church account or credit card to ensure that close monitoring of expenses is maintained by those with financial responsibility.

## Procedures

1. Prior to committing to a purchase on the church's behalf, Users must obtain authorization from the appropriate budget holder for use of funds from that budget.
2. Users of church credit accounts must report such usage immediately after the expenditure.
3. Acton Congregational Church's pink Credit Card / Church Account Reporting form will be completed by the user of the church credit account.
4. Receipts or other written documentation must be included with the reporting form. Attach all receipts on plain paper (if smaller than 8.5" x 11") and staple to the Credit Card / Church Account Reporting form.
5. The Credit Card / Church Account Reporting form must be filled out as completely as possible. Users must specify which budget or other account the charges should be posted against, including the G/L number if available. The specific purpose of the expenditure is important so that committee treasurers are able to track budget or income vs. expenses for the year.
6. Multiple expenditures for one source of funding may be covered with one request form, but the User must clearly mark each receipt as to reason for the expenditure.

7. Completed Credit Card / Church Account Reporting form (with backup stapled to it) should be left in the Glynda Smith Reception Center box labeled "Invoices / Reimbursements" so that the Church's Administrative Assistant can verify charges coming from the vendors against the backup provided before paying the credit account charges.

### Credit Card / Church Account Reporting Form

Credit Card:       VISA     STAPLES

Church Acct:       ACE       DONELAN     ROCHE     CHRISTIAN BOOKS  
 OTHER \_\_\_\_\_

Date: \_\_\_\_\_

Staff/Volunteer Name: \_\_\_\_\_

I have used a church credit card or account and charged the following:

Vendor Name: \_\_\_\_\_

Item(s) Ordered: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Budgeted Charged to: \_\_\_\_\_

Amount: \_\_\_\_\_