

### **Description**

This policy outlines the prescribed use and nature of credit cards transactions issued to staff.

### **Applicability**

All non-ordained staff members of Sydney Presbytery and also any non MEF cards of the ordained.

Holders of a Presbytery credit card are to recognise they are held in a position of trust in regard to the use of Presbytery funds.

Improper use of that trust will result in disciplinary action.

### **Authorisation limits**

Any new card will be set up with the following default limits unless prior approval from the Executive Minister has been granted in writing.

Card Limit	\$4,000 per month
Transaction Limit	\$2,000
Withdrawal Limit	\$0 (as per UFS policy)

The Business Manager is responsible for establishing approved cards with UFS and the new cardholder.

### **Approved Use**

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;
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.

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

The following items require the Executive Minister's approval before the transaction is commenced (unless it is specifically within an approved budget submission):

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;

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

1. Accommodation bookings / overnight stays;
2. Air fares; and
3. Any alcohol purchased to be it a gift or for immediate consumption with meals.

The following items are excluded from the use of the card:

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

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.

### **Out of Budget Expenditure**

In addition to the Executive Minister, Team Members responsible for supervision of other Staff (excluding Contractors) may incur expenditure on a card outside the approved budget to the value of \$1,000. This expenditure nature, type and purpose is to be documented and may be called upon at future time.

### **Record Management**

At the conclusion of the month, credit card dissections are to be completed in the required template and submitted so that the expenses can be recorded in the correct accounting month. This involves:

1. Identification of all items within the card's statement and alignment of the transactions to the requirements of this policy;

2. All Tax invoices to be scanned and stored in the designated online storage location. Once scanned, hardcopies are not required to be retained, yet individuals may chose to.

**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 taken.

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

**Document Control**

Update Prepared by	Ian Goff
Date issued	24 May 2022
Endorsed by	Kent Crawford
Tabled	Standing Committee 28 April 2022
Version N#	.02
Edits from prior version	Minor edit: <ol style="list-style-type: none"> <li>1. Added card limit section.</li> <li>2. Updated the recording section to align with current practice.</li> <li>3. Clarified in and out of budget submission card usage.</li> <li>4. Added section about out of delegation spending</li> </ol>
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