



USE OF ARCHDIOCESE OF MIAMI CREDIT CARDS

POLICY

The Archdiocese of Miami maintains a VISA credit card account solely for purchases related to projects and programs of the Archdiocese.

PROCEDURE

Credit Cards are provided for individuals according to the need for purchasing as determined by their job responsibilities. A request for a credit card is submitted to and approved by the COO or Archbishop. The cardholder is responsible to account for all items purchased, providing receipts and documenting the business purpose of the purchase.

Credit cards are to be used for Archdiocesan business only, for expenses related to work, travel or ministry performed for the Archdiocese of Miami, consistent with the following guidelines:

- Individuals assigned an Archdiocese of Miami credit card are to use the card for approved travel expenses related to projects and programs of the Archdiocese, rather than use a personal credit card and request reimbursement.
- The Archdiocesan credit card may be used to purchase floral arrangements or equivalent gifts for an employee on the occasion of the employee's wedding, the birth of an employee's child, the employee's retirement, the death of an employee's immediate family member or for an employee hospitalized for serious illness and/or an extended hospital stay, provided that this expense has been included in the appropriate budget.
- Other than outlined above, the Archdiocesan credit card may not be used to purchase gifts for employees without the specific approval of a Department head, COO or Archbishop.
- Other than while on approved travel, the Archdiocesan credit card may not be used to purchase meals for employees unless the meal is for a business purpose and the meeting includes individuals other than Archdiocesan employees. Use of the credit card to pay for catering services for scheduled meetings (Finance Council, Principals' meetings, wherein participants from outside the Pastoral Center staff are included) is acceptable.
- If the cardholder is unsure whether a specific purchase would be within these guidelines, counsel should be sought from the employee's Department head, COO or Archbishop.
- Under no circumstances is the Archdiocesan credit card to be used to charge personal expenses, even on a reimbursement basis.

The Archdiocese of Miami is exempt from Florida State sales taxes. Sales tax exempt forms are available from the Finance Department; a copy is provided when the credit card is issued. This exemption allows the Archdiocese to save on sales taxes within the State of Florida for purchases related to its tax-exempt purpose. The Archdiocese is not exempt from sales tax on out-of-state purchases. A copy of the tax exemption form must be presented when making a purchase or paying a bill on the Archdiocesan credit card.



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It is the responsibility of each cardholder to safeguard the credit card and to verify that the expenses charged on the card as shown on the monthly statement are accurate. Statements are provided to each cardholder; each charge is to be reported on a Credit Card Expense Summary, attached, and coded by the cardholder with a General Ledger account number so that the charge may be expensed to the appropriate account. In addition, each item on the statement is to be identified, noting what was purchased and/or the business purpose of the expense and, for expenses related to meals, the persons present.

All receipts must be attached to the monthly statement and Credit Card Expense Summary when it is returned to the Finance Office. If no receipt is available the cardholder may be asked to explain the expense. If questions arise regarding the nature of expenses submitted for payment (i.e. business or personal), Finance has the right to request additional documentation from the cardholder to substantiate a charge as a business expense and/or request payment of expenses not deemed to be business expenses.

Periodically all VISA statements will be reviewed and clarifications sought from the cardholder, if needed.

Each cardholder will be provided a threshold for spending. Spending above the defined threshold requires the pre-approval of the individual's Department head, COO or Archbishop. Each cardholder will have a credit limit on the card correlated to the usual spending necessary to fulfill job responsibilities.

Award points earned on credit card charges are the property of the Archdiocese and are redeemed for usage for Archdiocesan purposes at the direction of the COO or CFO.

In the event a cardholder inappropriately uses an Archdiocesan credit card, the Archdiocese of Miami reserves the right to discontinue a cardholder's privileges and request the return of the credit card.

Each credit card holder is requested to sign the statement below to document receipt of this policy, along with receipt of an Archdiocesan credit card; this statement is maintained by Finance.

I understand and agree to follow the above Archdiocesan Credit Card Usage Policy.

Signature of cardholder Date

Name of cardholder

Spending Threshold Requiring Pre-Approval: any amount over \$ _____

Credit Card Limit: \$ _____

Initial: November, 2010

Current: February, 2011



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ARCHDIOCESE OF MIAMI

Credit Card Expense Summary

Name: _____ Department: _____

Date: _____ Card Name: _____

Description of expense including business purpose and persons participating (meals)	Receipt Date	Account Code	Department Code	Amount
				-

Employee Signature: _____ Date: _____

Supervisor Approval: _____

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Original receipts must be attached - Ensure that your claim has supervisor approval before it is presented to Finance department. This form total must match the Credit card statement total for the month. The form must come attached to the card statement.