



Diocese of Scranton Use of Credit Card Policy and Procedure

PURPOSE:

The purpose of this policy and procedure is to address the appropriate use of a credit card when issued to an employee of the Diocese of Scranton. This policy applies to all diocesan employees, including members of the clergy, religious and lay staff, who are entrusted with a diocesan credit card.

It is the Diocesan policy to reimburse its employees for ordinary, necessary and reasonable expenses when directly related to the transaction of diocesan business.

POLICY AND PROCEDURE:

- The Diocese of Scranton may issue a credit card to certain employees (clergy, religious or lay) to use for business and purchases directly related to diocesan business.
- A credit card may be issued to certain employees whose regular work responsibilities necessitate the use of a credit card. Such employees include: Diocesan Bishop, Vicars General, Chancellor and Chief Operating Officer, Regional Episcopal Vicars, Secretaries of the Diocesan Curia or a Director or Coordinator when deemed necessary by the appropriate Secretary and with the approval of the Chancellor and Chief Operating Officer.
- Prior to the issuance of this Policy and Procedure, credit cards have already been assigned to certain diocesan employees. Those employees already entrusted with a diocesan credit card are expected to become familiar with and adhere to the provisions of this policy.
- Upon the date of the issuance of this Policy and Procedure (June 30, 2012), when permission for a diocesan credit card is sought, approval from the Chancellor and Chief Operating Officer is required.

APPROPRIATE CREDIT CARD USAGE:

- An employee who is issued a credit card is expected to exercise prudent judgment regarding expenses covered by this policy.
- An employee may use the credit card issued to him/her for payment of official diocesan business expenses. These expenses typically include payment for meals, gas, parking, and tolls or toll passes; and may also include payment of overnight hotels stays, and travel expenses, including airfare, train, bus, taxi and car rentals for both in-state and out-of-state travel; and conference and convention fees (provided that prior approval was given for attendance).
- Reimbursement for expenses that are not in compliance with this policy requires prior written approval of the Chancellor and Chief Operating Officer. While employees are discouraged from using the card for a personal purchase, in the event this occurs, the employee is to submit payment in full to the Diocesan Finance Office within thirty days of the purchase.
- If the amount to be charged on the diocesan credit card will exceed \$250 (two hundred and fifty dollars) approval of the Chancellor and Chief Operating Officer is required before the charge can be made. Failure to secure proper approval may result in the employee being responsible for payment.

RECEIPTS AND PAYMENT:

- **For Meals:** When the diocesan issued credit card is being used to pay for a meal, if the meal being charged is only for the employee (him or herself), a receipt is to be attached to the credit card statement at the time the expense is submitted for payment. If the meal being charged is for the employee plus one or more guests, the employee must make a notation on the receipt being submitted indicating who was in attendance and must indicate the purpose of the meal (e.g., meeting to discuss xxx, seminarian dinner, appeal dinner, etc.).
- **For Other Items:** An employee must obtain receipts for all expenses charged to the diocesan issued credit card and attach the receipt(s) to the credit card statement at the time expenses are submitted for payment.
- The Diocese of Scranton receives a monthly bill for charges made to each diocesan credit card. The bill is first reviewed by the Chancellor and Chief Operating Officer; and if there are no concerns, the bill is then forwarded to the Diocesan Finance Office for processing. During this process, each diocesan card holder then receives his/her statement for review and acceptance of expenses charged on the card issued to him/her. Any questions, concerns or issues are to be immediately addressed with the Diocesan Finance Office. Similarly, all receipts and any personal amount due by the employee are to be submitted by the employee to the Diocesan Finance Office. If there is a personal amount due, the total amount due must be paid each month. NOTE: Credit card charges made by the Chancellor and Chief Operating Officer will be reviewed by the Vicar General and Moderator of the Curia.

CHARGING EQUIPMENT OR OFFICE SUPPLIES:

- If a situation arises when an employee with access to a diocesan credit card desires to charge a piece of equipment (e.g., a computer or printer) or office supplies (e.g., paper, pens, notepads, etc.), before such a purchase can be charged on a diocesan credit card, the need for the purchase and the use of the diocesan credit card to make said purchase must be approved by the Chancellor and Chief Operating Officer.
- Employees are reminded that the Diocese is committed to being good stewards of diocesan resources by minimizing expenses associated with the purchase of goods and services for all diocesan operations and by more purposefully planning for and taking advantage of its economic purchasing power.

REPORTING LOST OR STOLEN CARDS & SEPARATION FROM EMPLOYMENT:

- Employees must immediately report lost or stolen cards to the Chancellor and Chief Operating Officer, who in turn will promptly notify the Diocesan Secretary for Financial Services, who will then contact the bank and inform them of the matter.
- Upon termination or separation of employment, the employee must return their diocesan issued credit card to the Chancellor and Chief Operating Officer. The Diocesan Finance Office will then be informed. The card will be destroyed and a letter will be sent to the bank requesting that the credit card be canceled.

Effective: July 1, 2012



Application for a Diocesan Credit Card

Date: _____

Name of Employee: _____
First Middle Initial Last

Department: _____

Request Submitted By: _____

Reason why a credit card is needed: _____

Approved: yes no By: _____
Teresa Osborne, Chancellor and Chief Operating Officer

Submitted to Diocesan Finance Department on: _____