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**Credit Card Purchases**

1. **Policy:**

It is the policy of Example CHC to have a credit card policy that supports internal controls and that also aligns with HRSA guidance. It is the intention of the CHC that this policy will address the following:

* Controls in place surrounding use of credit cards
* List personnel and purchasing agents authorized to have and use credit cards
* Require all expenditures be pre-approved and discuss process
* Limit individual amounts and types of expenditures that may be incurred.
* Prohibit personal expenditures
* Require receipt submission for review and comparison with credit card statements.

The purpose of this policy is to form the foundation for employee and purchasing agent use of company credit cards, and to assure they are followed, under all circumstances, by any employee and/or purchasing agent given the authority to make credit card purchases.

1. **Accountability**

The following Health Center staff are responsible for ensuring compliance with and overseeing the following aspects of this board approved policy:

* Chief Financial Officer

1. **General Credit Card Use Guidelines**

Purchases made with a company credit card have the same requirements as regular purchases. The CEO must approve card holders. A list of card holders and purchasing agents with corresponding credit card limits follows this policy.

Card holders must contact the central administrative office for purchase order approval prior to purchase. It is the responsibility of the administrative office to ensure proper approvals are being met for the Health Center’s approval threshold requirements and that the purchase is not in violation with procurement guidelines. The approved purchase order will be assigned a number by the Accounts Payable Supervisor. Credit card purchases have a separate purchase order numbering system. That number will be entered on the purchase order/payment voucher by card holder. The purchase order number and all information will be entered into the credit card purchase order log. After the purchase is made, the original invoice is attached to the purchase order/payment voucher and submitted to the central administrative office no later than ten days after purchase.

Payments will be made to credit card company according to cash disbursement procedures. No obligation will be paid without original invoice attached to the purchase order/payment voucher. In addition, all credit card statements will be reviewed by the Finance Committee of the Board of Directors each month.

Personal expenditures are exclusively prohibited. If an employee card holder or purchasing agent makes an incidental purchase with the Health Center credit card, it is to be reported immediately and repaid to the Accounts Payable Supervisor. Repeated incidental purchases on the credit card will result in deactivation of the employee card holder or purchasing agents credit card.

Table 1: Personnel, positions, and card limits for Corporate Purchasing Cards

|  |  |  |  |
| --- | --- | --- | --- |
| Employee Name | Employee Title | Last Digits of Card | Card Limit |
| Smith, Sara | HR Coordinator | 6994 | 10,000 |
| Brooks, Ted | Purchaser | 6995 | 25,000 |
| Kelly, Kim | CEO | 6996 | 100,000 |