

WRT 2013 – 06 Resolution
Credit Card and Store Charge Account Policy

WHEREAS, the Board of White River Township, Johnson County, Indiana has determined that the business of the Township may be performed more efficiently by using a certain store charge accounts to make certain purchases: and,

WHEREAS, the State Board of Accounts Accounting and Uniform Compliance Guidelines Manual for Townships authorizes townships to use credit cards to make purchases as long as the township has adopted a credit card policy; and,

WHEREAS, the Board of White River Township, Johnson County, Indiana now wishes to adopt a credit card and store charge account policy for the use of credit cards or store charge accounts by the township;

NOW THEREFORE, BE IT RESOLVED, that the White River Township Board hereby adopts the following policies for the use of credit cards or store charge accounts by township officials:

CREDIT CARD AND STORE CHARGE ACCOUNT POLICY

1. Issuance and use store charge accounts will be handled exclusively by the Township Trustee. The township will not issue or use credit cards.
2. The purposes for which the store charge accounts may be used shall be limited to payment of office expenses.
3. Only the Trustee is authorized to purchase items charged to a store charge account.
4. Store charge accounts may not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
5. Payment should not be made on the basis of a statement only. Procedures for payments should be no different than for any other claim. Supporting documents, such as paid bills and receipts, must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
6. A store account may not be used to obtain cash.

Adopted this 17 day of December, 2013.

VOTING YES:

VOTING NO:

Gregory A. Rambolt
Mark Messick
Paul Messick

ATTEST:

Mark Messick

Mark Messick, White River Township Trustee