

**UUFSD Policy and Procedure Document****Policy ID: 142****Title: Staff Expense Authorization****Date Approved:** May 15, 2011 by the Board of Directors**Reviewed and Updated:** March 21, 2017 by the Board of Directors**Purpose**

Establish guidelines for the UUFSD staff regarding authorization of check requests and reimbursements.

**Policy**

The Minister is authorized to spend funds from the following accounts:

Expense/Minister Expense/Minister Benefits/

PER.MIN.08 = Minister Professional Expense

LIABILITIES & EQUITY/Equity/Other Funds/

FND.MIN.02 = Minister Discretionary Fund

The Congregational Administrator is authorized to spend funds from the following accounts:

Expense/Administration Expenses/

OPS.ADM.01 Postage

OPS.ADM.02 Office Supplies

OPS.ADM.03 Copier

OPS.ADM.05 Telephone & Internet

OPS.ADM.06 Adm. Mileage Expense

OPS.ADM.07 Misc. Supplies

Expense/Site Operations/

OPS.SIT.01 Property Insurance

OPS.SIT.02 Real Estate Taxes

OPS.SIT.03 Gas & Electric

OPS.SIT.05 Water

OPS.SIT.06 Monitoring Services

The Director of Religious Education is authorized to spend funds from the following accounts:

Expense/Payroll Expenses/Director of RE/

PER.DRE.09 DRE Professional Expense

Expense/Religious Exploration/

COM.REL.03 RE Program Expense

COM.OWL.03 COA/OWL Expense

LIABILITIES & EQUITY/Equity/Other Funds/

FND.DRE.02 DRE Discretionary Fund

FND.JRU.02 JRUU Fund

FND.YRU.02 YRUU Fund

FND.YOU.02 Youth Scholarship (in consultation with Minister)

The Music Director is authorized to spend funds from the following accounts:

Expense/Payroll Expenses/Music Expenses/Choir Director/  
PER.MUS.02 = Music Director Professional Expense Fund  
Expense/Payroll Expenses/Music Expenses/  
PER.MUS.11 Accompanist Wages (for hiring subs)  
Expense/Boards & Committees/  
COM.MUS.03 Choir & Music Expense  
LIABILITIES & EQUITY/Equity/Temp. Restricted/Reserves (pe J.Penny)/  
RES.SND.01 Sound Reserve (submit requests per Policy ID: 120)

The Director of Connections is authorized to spend funds from the following accounts:

Expense/Boards & Committees/  
COM.MEM.03 Membership Comm Exp.  
COM.COM.03 Communications Comm Exp.  
LIABILITIES & EQUITY/Equity/FND.SPG.01 Spirit Grant Fund/  
FND.SPG.O6 D. of C. Expenses

### **Procedure**

The staff member submitting and authorizing the request is responsible for entering the appropriate account number for the expense (see list of account numbers in the office). When an expense is charged to more than one account, the request must indicate the amount charged to each account. Attach the bill or receipt to the expense form. Place form in Congregational Administrator's "In" box.

The Congregational Administrator reviews the request for arithmetic, appropriate account and authorization signatures. When correct, places the request in the Accounts Payable Folder which the bookkeeper processes on a weekly basis. Checks should be requested at least 10 calendar days before they are needed. All efforts will be made to issue and sign checks within 10 calendar days of the request.

If a purchase was made using a Fellowship credit card, all receipts must be attached to a completed expense form, with the account (s) designated for the charge to be applied to. Receipts should be submitted as soon as possible after purchase is made, and no later than 1 week after the close of the billing period. Failure to submit receipts on 2 occasions within a 1 year period will be grounds for cancellation of the credit card.