

**UUFSD Policy and Procedure Document****Policy ID: 142****Title: Staff Expense Authorization**

Date Approved: May 15, 2011 by the Board of Directors

Updated March 21, 2017 by the Board of Directors

Updated October 24, 2020 by the Board of Directors

Updated November 13, 2022 by the Board of Directors

**Purpose**

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

**Policy**

The Minister is authorized to spend funds from the following:

Minister Professional Expense Account (PER.MIN.08)

Minister Discretionary Fund (EXP.MIN.03)

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

All accounts listed under Expense/Operations Expenses/Office:

OPS.OFF.01 – Postage

OPS.OFF.02 – Office Supplies

OPS.OFF.03 – Copier

OPS.OFF.04 – eSubscriptions

OPS.OFF.05 – Telephone & Internet

OPS.OFF.06 – Office Mileage (for mileage incurred when running errands for UUFSD)

OPS.OFF.07 – Other Expenses

These accounts listed under Expense/Operations Expenses/Site:

OPS.SIT.01 – Property Insurance

OPS.SIT.02 – Real Estate Taxes

OPS.SIT.03 – Gas & Electric

OPS.SIT.04 – Water

These accounts listed under Expense/Payroll Expenses:

PER.MIS.01 – Worker's Comp Insurance

PER.MIS.02 – Other Personnel Expenses

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

Director of Religious Education Professional Expense Account (PER.DRE.08)

Religious Education Program Expense Account (EXP.REL.03)

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

Music Director Professional Expense Account (PER.MUS.08)

Music Program Expense Account (EXP.MUS.03)

### **Procedure**

The staff member submitting and authorizing the reimbursement request must use UUFSD's online Expense Reimbursement Form (<https://uufsd.org/expense-reimbursement-form/>).

Attach scans or digital photos of the bills or receipts when apropos. If, in a given circumstance, using this form is impossible, please speak to the Congregational Administrator on how to submit a paper Expense Authorization Form.

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 submitted and attached to a completed expense authorization form, designating the account(s) for the charge to be applied to. Receipts should be submitted as soon as possible after purchase is made, and no later than one week after the close of the billing period. Failure to submit receipts on two occasions within a one-year period will be grounds for cancellation of the credit card.

When the Minister, Music Director, or Religious Education Director authorize expenditures from their respective professional expense accounts or from any discretionary funds under their control, they must include a summary of that activity in their monthly report to the Board. Any single expense of over \$500 must receive prior Board approval.