

Unitarian Universalist Fellowship of Huntington Expense Policy

- 1.0 Objective:** The purpose of the Expense Policy is to specify the authority to Make, Approve, and Reimburse expenses and payments on behalf of the UUFH.
- 2.0 Scope:** This procedure applies to all payments made on behalf of the UUFH, including:
 - 2.1 Payment to a Third Party (examples: requesting payment of an invoice received from a business, requesting payment to a Sunday speaker).
 - 2.2 Reimbursement to a Member/Friend/Employee of UUFH (example: a committee member purchases an item using their own credit card and requests reimbursement).
 - 2.3 Purchases Made on a UUFH Credit Card (use of a corporate credit card by an authorized user to make purchases for UUFH).
- 3.0 Budget:** The UUFH approved budget for the current fiscal year defines the purchases and payments planned for the fiscal year.
- 4.0 Authority:** The following people are authorized to make purchases and payments on behalf of the UUFH, as limited by the budget for the expense. Each person is limited in their authority to the specific budget lines under their control.
 - 4.1 Minister (Ministerial budget lines, plus Ministerial Committees)
 - 4.2 President/Vice President/Past President (BOT budget lines, plus Governance Committees)
 - 4.3 Staff Members, for their own budget lines
 - 4.4 Committee Chairs, for their specific committee only
 - 4.5 Committee members, and Other Congregation Members and Friends, only as authorized by 4.1-4.4 above. *There should be no expectation of reimbursement for an expense that has not been authorized prior to the expense.*
- 5.0 Requirements for Payment/Purchase/Reimbursement:**
 - 5.1 Formal documentation is required for the expense. This can be in the form of an invoice, request for payment, or receipt for purchase. Electronic documentation is acceptable
 - 5.2 Whenever possible, purchases should be made using tax exempt status, using a sales tax exemption form (available from the treasurer)
 - 5.3 Documentation must be presented for approval to the appropriate approver, prior to submitting to the bookkeeper for payment.
- 6.0 Approval of Expenses**
 - 6.1 The following people are authorized to approve expenses that are within the current approved UUFH budget:
 - 6.1.1 Minister (Ministerial budget lines, plus Ministerial Committees)

- 6.1.2 President/Vice President/Past President (BOT budget lines, plus Governance Committees)
- 6.1.3 Staff Members, for their own budget lines
- 6.1.4 Committee Chairs, for their own committee only
- 6.2 Approvers are responsible for assuring that the expense will not exceed the budget
- 6.3 The approvers in 6.1 may, at their discretion, delegate approval for expenses for their budget line, to additional approvers. This must be done in writing to the treasurer and bookkeeper.
- 6.4 Expense approval must be done in writing to the bookkeeper. Electronic communication is acceptable.
- 6.5 If the expense in question will cause the budget to be exceeded, or is for an expense that has not been budgeted, additional approval is required by the Board of Trustees, as specified in the bylaws.

7.0 **Limitations of the Policy**

- 7.1 The Board of Trustees reserves the right to limit expenses during the fiscal year, based on unforeseen financial needs of the congregation. This applies to both budgeted and unbudgeted expenses.
- 7.2 Any unbudgeted expense that exceeds 5% of the Operating Budget must receive congregational approval, as specified in the bylaws.