

## **GUIDELINES FOR EXPENDITURE AND VOUCHER APPROVAL**

- A. Who can approve vouchers for expenses
1. Committee *Chairpersons*
  2. *General Presbyter (GP)*
  3. *Administrative Assistant (AA) / Bookkeeper (BK)*
  4. *Resource Center Director (RCD)*
- B. *Restrictions*
1. One shall not approve a voucher for payment to *oneself*.
  2. *Unbudgeted expenses over \$1000 require Presbytery Administration Team (PAT) and Cabinet approval.*
  3. *No payments may be made via online banking.*
- C. Supporting Documentation
1. What qualifies as “supporting documentation”
    - a. An original receipt
    - b. An invoice from a “provider” (not a statement)
    - c. A contract for services
    - d. A credit card “slip” and the accompanying bill (as in the bill for a hotel room)
    - e. A copy of an online order form
    - f. A copy of an e-receipt
    - g. If none of the above are available a written explanation of the expense signed by the person making the purchase or charge.
- D. *Processing of vouchers and payments*
1. *All vouchers for payments will be submitted to the RCD who will summarize them for payment, verify all approval has been signed for and submit to the BK for payment.*
  2. *The BK will review all supporting documentation to confirm expenses are reasonable. Invoices should be reviewed to be sure sales tax isn’t charged inappropriately. The BK will process all vouchers for payment on a timely basis and forward checks to be signed by two individuals. BK will also process any payments to GA, Synod, transfers between accounts, payroll and taxes as they may come due. Authorized signers will include GP, RCD, AA/BK and one or two members of the PAT.*
  3. *Recurring monthly payments that have been approved by PAT may be paid automatically through the vendor. In addition to or as part of the regular voucher approvals, there should be signatures by two individuals authorized to sign checks.*
  4. *Treasurer will reconcile all checking accounts and review general ledger on at least a quarterly basis as a review of all transactions.*

E. Presbytery Credit Cards

1. Who has them:
  - a. *General Presbyter*
  - b. *Resource Center Director*
  - c. *Mission Trip Coordinator* (held in Presbytery office)
  
2. Credit Card, Mileage and Other Expense Vouchers
  - a. Credit Card
    - (1) Vouchers for credit card expenses are submitted as the expenses are incurred
    - (2) The *RCD* compares the credit card bill and submitted vouchers.
    - (3) The *RCD* submits the credit card bill to the *BK* for payment in a timely manner to avoid interest or late fees. If any documentation for expenses is lacking the bill is to be paid and documentation to be provided as soon as possible.
    - (4) As a convenience in handling expenses, when a spouse accompanies the *GP* on Presbytery or other governing body business, meetings or events, expenses of the spouse may be charged to the Presbytery Credit Card, but are to be reimbursed to the Presbytery *by the due date* of the credit carding billing.
    - (5) When the *GP* registers for an event and *their* spouse will be accompanying or also registering for the event, the registration fee(s) for both may be accomplished using a Presbytery Credit Card. The spouse's registration fee(s) are to be reimbursed to the Presbytery *by the due date* of the credit carding billing.
    - (6) Other personal expenses *shall* not be charged to a Presbytery credit card.
  - b. Mileage and other expenses
    - (1) *As good stewards of Presbytery resources, mileage and other expenses should be incurred using the most cost effective method.*
    - (2) Monthly logs/vouchers of mileage and other expenses are submitted by the *GP* either monthly or within the 120 day limit established by IRS.
    - (3) Mileage logs and vouchers are submitted by the *GP* directly to the *BK* for reimbursement.
    - (4) All mileage, airfares and expenses, whether for direct Presbytery service or for service to the Synod, the General Assembly, or other bodies are submitted to the Presbytery for reimbursement. When reimbursement is available from other sources the expense is to be

submitted to the appropriate body for reimbursement. When the reimbursement is received from an outside source it is to be credited to the appropriate travel account.

- c. Resolving issues/concerns for vouchers related to “out of pocket” or “credit card” expenses
  - (1) The *RCD* will bring any questions or concerns about expenses or lack of documentation to the attention of the *GP*.
  - (2) The *GP* will then seek to resolve the issue.
  - (3) The *GP* may, at his/her discretion, approve or disapprove any “out of pocket” expense for reimbursement or “credit card” charge. The *GP*’s approval or disapproval will be final.
  - (4) The *GP* makes the final determination as to which line item(s) expenses are to be charged.

F. Preaching Honoria

1. The *GP* does not expect an honorarium when providing worship leadership in a pastoral emergency or when leading worship in an “official” Presbytery capacity, such as the Sunday after a pastor leaves, the Sunday before a new pastor begins, in celebration of a congregational anniversary or other event and representing the Presbytery, or to lead worship and moderate a congregational meeting to call a pastor or to dissolve a pastoral relationship. *Acting in the capacity of a normal pulpit supply is not considered “official” Presbytery capacity.*
2. The *GP* turns in all preaching honoraria *received in an official Presbytery capacity to the Presbytery.*

G. Other

1. Other issues or concerns will be handled on a case by case basis by the *GP*, who may seek the counsel of the Chairperson of the *PAT*, and shall inform the Chairperson of the *PAT* if significant a concern is raised.