

UUCV Expenditure and Reimbursement Policy

The annual budget, as proposed by the UUCV Board and adopted by the UUCV congregation, reflects the priorities of each department based upon the purpose and mission of the UUCV ministry and current financial situation.

Through the budget approval process, the congregation has authorized its committees and staff to spend those monies as outlined in the adopted budget with no further authorization; however, for expenditures greater than \$300, the Treasurer shall be consulted to guarantee cash availability.

Budget line subtotals within departmental budgets reflect good-faith estimates that assist each department in arriving at its total departmental budget, and should not be considered fixed spending amounts. For example, a hypothetical example could be that under Facilities, the Trash Removal line item may need additional monies which may be transferred from the Propane line, provided that those Propane monies are available for redistribution. Redistribution of funds in this example is permissible as long as the Facilities departmental budget remains balanced.

Committee chair(s) and departmental staff responsibilities:

- To prevent overspending in their respective department, Committee chair(s) and departmental staff are authorized to redistribute expenses between line items within their own department at their discretion, and they shall pro-actively keep the Treasurer informed of these adjustments for budget clarity. It is the responsibility of the Committee chair(s) and departmental staff to ensure that overall departmental budget limits remain intact.
- It is the responsibility of the Committee chair(s) and department staff to review the monthly financial data to confirm that departmental expenditures are appropriate. Any concerns are to be communicated to the treasurer in a timely manner.
- Committee chair(s) and department staff shall communicate to the Board and Treasurer, prior to each month's meeting, any anticipated large expenditures as well as other financial questions.

Treasurer's responsibilities:

- to oversee cash flow so that bank balances are not excessively drained by concurrent expenditures, and to oversee overspending in any budget department over the course of the year.

To facilitate the above responsibilities, the accountant shall transmit to the Treasurer, Committee chair(s) and appropriate departmental staff, an electronic copy of each month's balance sheets as soon as those data are available.

Prior to reimbursement for cash or credit card expenses, receipts shall be provided to the Treasurer indicating vendors and expense amounts.

Credit card statements typically include vendors and expense amounts; however, The particular departmental budget line item shall be identified by the Committee chair(s) or department staff in order for the Treasurer to debit the appropriate account. (This includes incidentals such as cash tips.) The Treasurer has identified the Expensify computer software program as an acceptable manner in which to provide these details.