

POLICY NAME: Budgetary Spending and Reimbursements

1. Purpose

- 1.1. This policy describes the expectations around spending of Deer Lake United Church committee budgets, the spending of budgetary items not under the purview of a particular committee, and reimbursement.

2. Scope

- 2.1. This policy applies to all committee members who are responsible for their committee budgets and to any staff or lay person who may incur a Board or committee approved expense on behalf of the church.

3. Policy Statement

- 3.1. Committees have discretion over their congregation-approved budget. As committees are responsible for setting their budgets, no prior authorization is required for spending that budget up to the approved limit.
- 3.2. Any expenditure outside of the congregation-approved budget or any unusual or unbudgeted payment must be approved by the Board before payment is made.
- 3.3. With respect to budgetary items not under the purview of a particular committee, all overages will be investigated and brought to the attention of the Board by the Treasurer.
- 3.4. All requisitions for payment must be supported by invoices or receipts.
- 3.5. All cheques, whether for accounts payable or reimbursement, must be issued in a timely manner, and in accordance with timelines and procedures outlined in the document "Cheque-writing Review".

4. Definitions

- 4.1. **Board:** The Official Board of DLUC, comprising the Board Executive and members at large of all DLUC committees. Please refer to the current Committee List for a complete list of Board members.
- 4.2. **DLUC:** Deer Lake United Church
- 4.3. **Requisition for payment:** standard office form describing the amount, payee, expense category (with particulars if necessary), and information regarding cheque dispersal
- 4.4. **Signing Officer:** Any member or employee of DLUC who has been given Board approval to have authority over the church's banking transactions, and whose signature authorizes withdrawals from the church's accounts

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Authorized by: DLUC Board
Staff position or organization responsible for authorising the policy
Maintained by: Treasurer
Staff position responsible for keeping the policy up to date and error free
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5. Responsibility / Owner

- 5.1. All signing officers are responsible for reviewing the documentation accompanying a requisition for payment when signing cheques.
- 5.2. The Treasurer is responsible for issuing cheques in a timely manner.
- 5.3. All committees are responsible for reviewing their expenditures relative to their budget, and for spending decisions made within their budget. The Treasurer is responsible for informing committees of their expenditures on a monthly basis or upon request.
- 5.4. The Treasurer is responsible for bringing unusual items or those outside budget to the Board for approval. Committee representatives may at any time approach the Board to seek approval for extraordinary expenditures.
- 5.5. The Treasurer is responsible for ensuring this policy is maintained and adhered to.

6. Legislative Context / External References

- 6.1 United Church of Canada Financial Handbook for Congregations 2006 Edition
Section 3.3 – Duties of the Treasurer
<http://www.united-church.ca/mtf/pdf/financial2006.pdf>

7. Associated Documents / Internal References

- 7.1. Board Minutes – January 18, 2005
- 7.2. Cheque-Writing Review, which details procedures and acceptable turnaround times
- 7.3. Wedding and Funeral Cost/Payment Policy
- 7.4. Associated Procedure
 - 7.4.1. Requisitions for payment may be left with the Church Secretary or given directly to the Treasurer.
 - 7.4.2. Standard requisition for payment form is light yellow.

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