



The Presbytery of Susquehanna Valley

General Financial Information For 2017

Expense and Check Request Forms

The Expense Voucher is for reimbursement of approved expenses by a committee, team, or Cabinet member. Vouchers need to have an approving signature by either the chair of the committee/team or by the moderator or chair of the Finance Sub-committee. A voucher **cannot** be approved by the person requesting reimbursement! The Internal Revenue Service requires all reimbursements for mileage to include the date, location, and purpose of the trip. In addition, any expenses over \$10 (not including mileage) must have receipts attached.

For 2017, the **standard mileage rates** for the use of a car (also vans, pickups or panel trucks) are:

- **53.5 cents per mile for business miles driven**
- **14 cents per mile driven in service of charitable organizations**

The presbytery's policy is to reimburse at the business rate.

The Check Request form is for payments that are not reimbursements. These checks are generally to a third party not on a committee/team. As an example, if a committee were to hire a guest lecturer or purchase a resource, the check request form will ensure that the payment is made promptly. Amounts over \$1,000 must have a copy of the committee minutes attached. Please also note that the form has a spot to indicate if the check should be mailed or if the check should be returned to the committee to be processed. **If you would like the bookkeeper to mail the check, please attach a cover letter from your committee that will go with the check and send it along with your check request.**

Both forms ask not only for the account to be charged, but the account number for accuracy. It is the responsibility of the person filling out the form to include both items. If they are left blank, the request form will be returned to you without a check. It is our hope that we can process your requests with as few mistakes as possible.

These forms can be found on the web site, www.susvalpresby.org.

All check requests required for a specific date need to be submitted in advance and approved by the chair of the committee. **Checks are only cut every other week and the processing including signatures could take up to two weeks – please plan accordingly.**

All reimbursement requests must be submitted to our bookkeeper no later than the last day of the month after the expense occurred. For example, an expense dated February 15 must be submitted to our bookkeeper no later than March 31.

The deadline for submitting expenses against the 2017 budget is January 2, 2018.

Committee Reports, Budgets, and Expenses

Financial reports are made available at Cabinet and Presbytery Assembly meetings. The monthly financial reports are posted to the website as they become available. Committees and teams can also contact the bookkeeper directly for details regarding specific line items. Should there be any questions regarding the expenses that are charged to the committee or team, please feel free to contact the bookkeeper at finance@susvalpresby.org.

Budget responsibilities are highlighted on a separate document. Most groups are responsible for income as well as expense portions of the budget. For instance, if a group is charging participants a fee for a program or workshop, that should be accounted under an income line, not as a negative expense. Grants from synod, GA, or any other source should also show under income. [NOTE: The budget lines to be used for most Check Requests or Expense Vouchers are the Expense accounts, **not** the income accounts!]

Operating versus Program Expenses. Operating expenses are related to doing the business of the committee or team. They include mileage for members to attend meetings or functions of the committee or team, postage, phone calls, copying costs, conference calls (if GoToMeeting is not possible), and meals. Program expenses include things like hiring a speaker for a workshop and paying the speaker's expenses (travel, meals, etc.), advertising for a workshop, classes, youth overnights, campus ministries, and worship/workshops at assembly meetings. **Operating expenses come from per capita and program expenses come from Unified Mission Giving.** Budgeted expenses not used in a given calendar year will not be carried over to the next year. **A budget line cannot be exceeded without approval of the Finance Subcommittee Chair or the Cabinet.** Vouchers or check requests submitted that would cause a line item to go over budget will be returned to the group unpaid. If available, operating expenses may be used to cover program expenses, but not vice versa. Such a need must be discussed with the Finance Chair **before** submitting the voucher or request so the bookkeeper can be authorized to handle this exception.

Designated/Unrestricted Funds hold money for particular purposes. In most instances, the sources of the funds were grants, special gifts, or budget surpluses from previous years. The Triennium Fund holds money in the off years to cover Triennium in the third year. The use of Designated/Unrestricted Funds is established by the Presbytery Assembly through the annual Presbytery Budget.

The Cabinet Leadership Development Budget Line was created by the Cabinet to supplement the training that Committee and Cabinet members receive on site in the Presbytery of Susquehanna Valley and to make sure that persons elected to positions are equipped to do their work. Please refer to the Leadership Development Opportunities document under "Our Leadership" for more information and requirements. These costs should NOT be included in operating funds. If a group wishes to send a member to a conference of any type, the group should request approval from Cabinet to cover the expenses **before** registering for the event!

Check out the Leadership Handbook on our website for more Presbytery information!
www.susvalpresby.org.