

Unitarian Universalist Fellowship of Harford County

Policy Statement

Request For Payment Authorization Policy

Committee: Finance

Background: The Unitarian Universalist Association of Harford County (UUFHC) has an ongoing need to make payments, reimburse expenses, and track the financial support provided to the various committees and functions. It is necessary to have processes and practices in place to accomplish this.

The Treasurer is the official authorized to sign checks on behalf of UUFHC. A Request for Payment Form for each payment made by the Treasurer must be filled out to document the transaction. Some payments are considered routine and do not require an approval signature on the Request for Payment Form. In other cases an approving official must sign the form approving disbursement prior to payment by the Treasurer. The approving official varies with the type of expense. The Treasurer is not authorized to sign the Request for Payment Form. This policy briefly discusses automated, routine and other payments and delineates which officials are authorized to approve a disbursement requiring a signature on the Request for Payment Form.

Policy

Operating Budget Payments: All expenses in the Operating Budget are approved at the Annual Meeting prior to the start of the fiscal year. Payments during the year are made several different ways.

Automated Payments. Payments for staff salaries are made through a payment service; the current vendor is called Accupay. The Finance Chair tracks the payments for salaried employees (Minister and DRE) to verify payments are correct. Hourly employees are responsible for tracking the hours they work and submitting them to a salaried employee for certification prior to submission to the payment service. Current hourly employees include the Administrative Assistant, the Musician, and Child Attendants.

Routine Payments. Payments for routine expenses such as mortgages, taxes, insurance and dues, will be annotated on a Request for Payment Form and submitted to the Treasurer for payment. No signature will be required on the Request for Payment form to disburse these payments. The review by the Treasurer along with tracking by the Finance Chair, will provide more than adequate oversight.

Other Payments. The remaining expense lines in the Operating Budget require the submission of a Request for Payment form with a signature from the appropriate person authorizing disbursement of the funds. The approval authorities may designate an alternate

in writing if they so choose. Table 1 lists the budget lines and approval authorities for the remaining current expense lines.

Table 1 Operating Budget Expense Lines and Disbursement Authorities

Category	Operating Budget Expense Line	Disbursement Authority
Staff	Minister Professional Expense	Minister
	Director, Religious Ed. Pro. Exp.	DRE
	Child Attendant	DRE or Minister
Administrative	Board Contingency	Board President
	Custodial Service	Minister or Administrative Assistant
	Office	Minister or Administrative Assistant
Committee	Archives	Archive Chair
	Hospitality (FT coffee)	Hospitality Chair
	Lay Care	Lay Care Chair
	Membership	Membership Chair
	Music	Worship Chair
	Publicity	Publicity Chair
	Religious Education (Youth)	RE Chair or DRE
	Social Activities	Social Activities Chair
	Social Justice	Social Justice Chair
	Stewardship	Stewardship Chair
	Worship	Worship Chair
Property	Maintenance - Sanctuary	B & G Chair
	Maintenance - School	B & G Chair or School Rental Liaison
	Maintenance - House	B & G Chair or House Rental Liaison
	Mowing and Snow Removal	Minister or Administrative Assistant

Restricted Fund Payments: There are a number of Restricted Funds outside the Operating Budget that also require a signature on the Request for Payment Form to approve disbursement. The current Restricted Funds and disbursement authorities are listed in Table 2.

Table 2 Restricted Fund Expense Lines and Disbursement Authorities

Restricted Fund	Disbursement Authority
Adult Education	Minister
Cabin Sale (from Emergency Reserve)	Finance Chair
Children's Worship	DRE
Coming of Age	DRE
General Assembly Scholarship	Denominational Affairs Chair
Helping Hand	Minister
Junior Youth Group	JYG Advisor or DRE
Living Tradition (move to Endowment)	Minister
Piano	Minister
YRUU	YRUU Advisor or DRE
UUSC Guest at Your Table	Social Justice Chair
Social Justice Fund	Social Justice Chair
Memorial Fund	Board President

Emergency Payments: In urgent, or time sensitive situations, the Finance Chair or President of the Executive Board can sign the Request for Payment form to approve disbursements on any expense line. If this occurs the form will immediately be forwarded to the designated approval authority for review. If the individual takes issue with the decision and cannot resolve the matter

with either the Finance Chair or President of the Executive Board, the situation will be referred to the Executive Board.

Role of the Board President and Executive Board: In the event an approval authority is not available (as when a position is vacant), approval authority reverts to the Board President or to an individual designated by the Board President.

In cases where the Board President is listed as the approval authority it is expected that approval of disbursement of the funds will be endorsed by the Board prior to the President signing the Request for Payment or at the next regular meeting of the Executive Board.

The disbursement authority of individuals is limited to the amount available within the Operating Budget or the amount in a Restricted Fund. Any disbursement exceeding the budget line is subject to the approval of the Executive Board.

Adopted by the Executive Board:

Board Approval**

Date

Review Date: _____
(5 years from signed)

**This policy was originally signed in 2007. Reviewed by the Finance Committee September 2009 received by Board 7/20/10. Reapproved, with slight modifications, on the date above.