
ACCOUNTABLE PLAN FOR MINISTRY EXPENSES

It is the policy of _____ church to pay all ordinary and necessary business expenses of ministry. Payments of expenses, including reimbursements, **are subject to available funds and to timely and proper reporting.**

At the church's discretion, ministry expenses may be either by direct billing to the church or after receiving expense reports. Church funds are used to pay ministry expenses as funds are available. Expenses will not be paid by payroll deduction from salary. Unused expense funds belong to the church and will not be paid to staff members for personal use.

Ordinary and necessary expenses of ministry include, but are not limited to, the following: on-the-job transportation; out-of-town travel for church assemblies, conference and continuing education; other professional continuing education by correspondence and locally; professional materials (books, magazines, journals, papers, tapes, films, office supplies, etc.); business meals, entertainment and gifts for conducting church business and developing pastoral relationships; professional dues and fees for memberships in religious and civic organizations to represent the church; business use of telephone; professional equipment (communion, office, library, audio-visual, music, business use of computers, etc.); and the purchase and cleaning of clergy vestments. Child care expense are considered to be ordinary and necessary when incurred to enable both the minister and spouse to attend church functions for which the presence of the spouse is expected and is vital to the church's ministry.

Staff members are accountable to the church by timely filing of expense reports with receipts and statements showing dates, amounts, places and business purposes. Confidential information, or information that would lead readily to its discovery, will not be contained in expense reports but will be retained in personal records.

When expenses are to be reimbursed after having been paid from personal funds, expense reports must be filed no less than quarterly. Monthly expense reporting is preferred and encouraged. Excess expenses may be reimbursed, if funds are available and approved, or may be carried forward to the next reporting period.

When an advance is given to cover expenses for a specific event, an accounting is required within 60 days. Any unused portion of the advance must be repaid within 120 days. Advanced monies may not be used for personal living expenses.

This policy shall remain in effect until amended or rescinded.

Adopted by official action of the church this _____ day of _____, 20____.

Church Officer: _____
Signature Title