

United Episcopal Church *of North America*

▪ Missionary Diocese of the South and Ozarks ▪

Accountable Expense Reimbursement Plan

Purpose

The Standing Committee has adopted this policy to prove ourselves faithful stewards of funds entrusted to us by the Lord and the people of this diocese by properly accounting for the reimbursement of ministry-related expenses.

Policy

1. The diocese shall reimburse diocesan staff for special expenses incurred on behalf of the diocese. Ordinary expenses shall be reimbursed per Section 10 of this policy.
2. The Standing Committee may approve an advance payment to diocesan staff in anticipation of an expenditure on behalf of the diocese. Such advance shall ordinarily be disbursed no more than 30 days before an expected expense of \$100 or more, but the Standing Committee may make exceptions based on special circumstances.
3. Expenses shall only be reimbursed, or advances given, if allocated in the diocesan budget or specially approved by the Standing Committee. Expenditures not in the budget shall ordinarily be approved in advance, but the Standing Committee may make exceptions based on special circumstances.
4. Diocesan staff shall only be reimbursed for expenses if the following apply:
 - a. There is a stated business purpose of the expense related to the ministry of the diocese, and the expense would qualify for deduction for federal income tax purposes if the expense was not reimbursed;
 - b. The staff member provides adequate substantiation to the diocese for the expense within 60 days after the expense is incurred; and
 - c. The staff member returns all excess advances/reimbursements within 30 days after the expense is incurred.
5. Substantiation of expenses will ordinarily be submitted on a form provided by the Standing Committee and must include the following: date, ministry purpose, cost, and names of those present at the ministry activity. Relevant receipts should be submitted with the reimbursement request. If a receipt is unavailable, the staff member shall certify the expense with written documentation bearing his signature.
6. Pastoral care expenses shall ordinarily be included in the diocesan budget and paid from the Diocesan Discretionary Fund. Reimbursements for such expenses are authorized up to a maximum of \$150 per occurrence as follows:
 - a. Pastoral care gifts are authorized for diocesan clergy; licensed lay readers serving congregations that are without assigned clergy; deaconesses and other lay ministers responsible for diocesan ministries; national officers of the

- United Episcopal Church of North America (UECNA); and to the immediate families of all these persons.
- b. Appropriate occasions for such gifts are weddings and milestone anniversaries; childbirths and adoptions; illnesses and bereavements; retirements from ministry; or other significant life events.
7. The bishop ordinary, or another bishop assigned by him, routinely travels on behalf of the diocese. Such travel includes episcopal visits, interviews, ordinations, diocesan Convocation, the UECNA General Convention, other meetings, and recruiting clergy and congregations.
 - a. When traveling on behalf of the diocese, the bishop shall be reimbursed for the following expenses: airfare, baggage fees; taxi or shuttle service; rental car, refueling; mileage allowance, reimbursed at the IRS-established business rate in effect at the time of travel; lodging; meals, at actual cost up to \$15 per meal, for a maximum of three per day of travel; registration fees for meetings or other events; taxes or fees related to any of the above; other related expenses approved in advance by the Standing Committee.
 - b. The bishop shall exercise care in moderating expenses to preserve diocesan and national funds, such as comparing costs of air travel and auto travel.
 8. For purposes of this policy, diocesan staff members include the following:
 - a. Active bishops of the diocese;
 - b. Members of the Standing Committee;
 - c. Any other person acting on behalf of the diocese when authorized to do so by the Standing Committee.
 9. In no case shall any person who is an authorized signatory on a diocesan financial account sign a check payable to himself.
 10. The national treasury of the UECNA pays the operating expenses of the diocese. No diocesan-owned funds shall be used to reimburse such expenses. Operating expenses include items such as communications, general ministry supplies, postage, post office box rental, travel for episcopal visits, and office supplies.

**Approval
History**

January 26, 2023: Initial policy adopted.
December 5, 2023: Revised.