

MCC ACCOUNTING POLICIES & PROCEDURES

DEBIT CARD PURCHASES & RETURNS

- Receipts for all debit card purchases and returns must be given to the Treasurer.
 - Place them in Cathy Abraham's folder in the Treasurer's mailbox at Church
- All receipts should be accompanied by a description of the purchase and the Budget Line number or Restricted Fund to be used.
- This includes purchases using PayPal or Venmo
- If you are not able to get to Church, please take a photograph or scan and email them to treasurer@mccsudbury.org.

MCC CREDIT CARD PURCHASES & RETURNS

- Please obtain all receipts for any transactions.
- Place the receipts in Cathy Abraham's folder in the Treasurer's mailbox.
- Include the Budget Line Number or Restricted Fund to be charged or credited and indicate that the Credit Card has been used.
- If the receipt is small, please attach it to a piece of paper so it does not get lost.

REIMBURSEMENTS – MINISTRIES

- Reimbursement requests should be made monthly using the attached form.
- All requests must be presented to the Chair of the Ministry for approval prior to submitting them to the Treasurer.
- The form should be accompanied by all receipts indicated and the Budget Line number or Restricted Fund to be used.
 - These can be placed in Cathy Abraham's folder in the Treasurer's mailbox at Church
- If you are not able to get to Church, please take a photograph or scan and email them to treasurer@mccsudbury.org

REIMBURSEMENTS – FUNDRAISERS AND OTHER

- **ALL** monies received should be submitted for deposit.
- No reimbursements should be taken from cash received at the time of the event; reimbursements must be requested from the Treasurer using the reimbursement form.
- All requests must be presented to the Chair of the Fundraiser or Event for approval prior to submitting them to the Treasurer.
- The form should be accompanied by all receipts indicated and the Budget Line number, Restricted Fund or Fundraising Category to be used. Reimbursement requests should be submitted monthly.
 - These can be placed in Cathy Abraham's folder in the Treasurer's mailbox at Church.

- If you are not able to get to Church, please take a photograph or scan and email them to treasurer@mccsudbury.org

DEPOSIT/WITHDRAWALS

- Deposits: Please place all deposit receipts in Cathy Abraham's folder in the Treasurer's mailbox at Church or take a photograph or scan and email them to treasurer@mccsudbury.org.
 - Continue adding deposits to the spreadsheet in the correct columns and add descriptions as necessary.
 - Email deposit spreadsheet to Cathy Abraham twice per month – on the 15th and last day of the month.
- Withdrawals: Please place bank receipts in Cathy Abraham's folder in the Treasurer's mailbox at Church, or take a photograph or scan and email them to treasurer@mccsudbury.org.
 - Include a description for the withdrawal and the Budget Line # or Restricted Fund.

INVOICES

- All invoices must be approved by the Ministry Chair prior to payment.
- No payments will be made without first receiving a copy of the invoice.
- These invoices will be placed in the appropriate mailbox for approval. Once approved, please place the invoice in the Treasurer's mailbox. Please provide the Budget Line # or Restricted Fund to be charged.
- Exceptions: utilities
- This includes any payments made using the checkbook in the possession of the Assistant Treasurer.

CONTRACTORS' PAYMENTS

- For Nursery Room Attendants – please send an email to Cathy Abraham with the dates and hours worked at the time payment should be made.
- For Organists - please provide an invoice for services rendered.
- Same for all others
- Ideally, an invoice should be provided for Contractors however, unless otherwise required by auditor, an email will suffice.

******IMPORTANT******

If you wish to use funds from another Ministry's Budget Line, you must first obtain approval from that Ministry's Chair. Please do this by email and copy treasurer@mccsudbury.org on any correspondence so that the Treasurer will be aware that permission has been given.