

SAVANNAH PRESBYTERY TRAVEL AND EXPENSE GUIDELINES

The leaders of Savannah Presbytery are aware that expenses will be incurred to carry out the presbytery's mission and ministry of overseeing and supporting its churches and membership. These guidelines pertain to the leadership (committee chairs, directors), staff, and volunteers doing work directly for Savannah Presbytery.

Savannah Presbytery will pay for business travel, meals, and professional expenses that are reasonable and necessary to conduct Presbytery/Church business and which have been properly documented and approved. This document is written in general terms to allow reasonable discretion. It is not expected to cover every possible situation.

Travel and vehicle usage:

Savannah Presbytery will pay for business travel for approved and sanctioned Presbytery business. If there is a question regarding qualifications of a trip, please contact the Chair of Council or the Director of Administration.

Travel using one's own vehicle is reimbursed at the standard IRS reimbursement rate for paid staff and at the rate of \$0.30 cents/mile for volunteers (as previously set forth by the presbytery). If there is a preference to deduct the expenses from taxes, a person can also track mileage or cost of fuel for the trip. Travel involving bus, train or airfare should have prior approval.

Regardless of whether one is seeking reimbursement or offering expenses as a charitable contribution, persons are respectfully asked to still complete the Travel Expense Voucher so the Presbytery can fully capture the cost of carrying out its ministry.

These guidelines apply to staff and any others whose travel, food, or other expenses are to be paid by Presbytery funds. Travel using grant funding may have additional requirements and require additional documentation.

Approval for overnight travel, lodging and meals:

Overnight travel and all meal requests (separate from ongoing regular expenses previously approved through the presbytery's budgeting process) must be emailed to the Chair of Council **and** the Director of Administration **in writing** and **in advance** (except in cases of emergencies) and properly documented according to Presbytery policy and IRS regulations. In case of emergency, the Chair of Council and Director of Administration will consult and, if needed, seek guidance from the Council.

For example, under the new Presbytery Meeting Hybrid System combining in person attendance and on Zoom some basic expenses are expected. Someone may have to travel to the site and to make arrangements to be able to broadcast the meeting. There might be an overnight stay and an evening meal.

Expenses for lodging and meals that are reasonable and necessary to conduct Presbytery business, and which have been properly documented and approved, will be processed and reimbursed promptly once submitted.

- Requirements for pre-approval and for documentation are the same whether a Presbytery credit card, cash advance, Presbytery check, or personal funds are used.
- A request for the use of the Presbytery credit card is submitted to the Treasurer who will execute payment if the request is properly approved and the credit card is deemed the most expedient course and resource for payment.

- The credit card usage will be reviewed regularly by the Treasurer and Director of Administration.
- For routine ongoing expenses, a monthly budget and pre-approval is sufficient as approved by Council, Committee and Directors.
- No one may be the sole approver of their own travel or expenses including the Treasurer who holds the credit card for Presbytery. Please ask the Director of Administration for instructions.
- When submitting for approval, no set form is required; however, the following items must be included:
 - Description and dates (where and when)
 - Business purpose of the trip or event - *Why* is this a Presbytery expense?
 - Names of Presbytery employees traveling or hosting
 - As a standard of guidance, meals are approved for overnight stays for dinner only.
 - Director may use their discretionary allowance for a meeting such as counseling sessions, meeting with church-on-church matters, training, etc.
 - Requests for meals should be submitted by each individual, even if several are rooming together.
 - A detailed budget, sufficient for understanding the cost and scope, should be part of the request.

Receipts and documentation of expenses for travel:

Detailed receipts (as opposed to a credit card signature slip) are required for transportation, lodging, meals, and any business-related purchases of goods or services.

- For each trip, persons should present group receipts with the pre-approval form and make sure the business purpose of the trip is clearly noted.

Receipts and documentation of expenses non-travel:

Professional expenses (continuing education, dues, subscriptions, conference fees, memberships, etc.) will be reimbursed with the appropriate documentation provided to the Treasurer and Director of Administration using the voucher for non-travel expenses.

Credit Card Usage

Credit card use will be limited and handled by the Treasurer and Director of Administration who will review this on a regular basis.