

The Greek Orthodox Metropolis of San Francisco

Metropolis Accounting & Financial Policies and Procedures

(Required for use within the Metropolis of San Francisco.

Recommended for Parishes within the Metropolis)



April 2023 (Approved update)

The effective date of all accounting policies described in this manual is January 2023. If a policy is added or modified after this date, the effective date of the new/revised policy will be indicated parenthetically immediately following the policy heading.

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INTRODUCTION

The following accounting manual is intended to provide an overview of the accounting policies and procedures applicable to THE GREEK ORTHODOX METROPOLIS OF SAN FRANCISCO, which shall be referred to as “Organization” or “the Organization” throughout this manual.

THE GREEK ORTHODOX METROPOLIS OF SAN FRANCISCO is incorporated in the state of California. Organization is exempt from federal income taxes under IRC Section 501(c)(3) as a nonprofit corporation, whose tax-exempt mission is to:

Proclaim the Gospel of Christ; Teach and spread the Orthodox Christian Faith; and energize, cultivate, and guide the life of the Church in the Western United States of America according to the Orthodox Faith and Tradition.

We accomplish our mission by:

- Overseeing 60 parishes in the western region of the Greek Orthodox Archdiocese of America.
- His Eminence Metropolitan Gerasimos leads over 150,000 Greek Orthodox faithful in Alaska, Arizona, California, Hawaii, Nevada, Oregon, and Washington.
- Under the direction of His Eminence, the Metropolis supports the ministries and work of local parishes and through the life of the parish, extends its support to both clergy and laity.
- The Metropolis has developed thirteen distinct Ministries which support the unique needs of its parishes and provides spiritual and educational programs for the preservation and perpetuation of our Orthodox faith and Hellenic culture, as well as social and outreach activities to support local and international communities.
- In addition to our parishes, there are also three vibrant monastic communities:
 - St. Anthony Monastery in Florence, Arizona
 - The Monastery of the Theotokos the Life-Giving Spring in Dunlap, California
 - St. John the Forerunner Monastery in Goldendale, Washington
- Raising funds to accomplish the organization’s mission and goals.

This manual shall document the financial operations of the Organization. Its primary purpose is to formalize accounting policies and selected procedures for the accounting staff and to document internal controls.

The Metropolis Council approved the contents of this manual as official policy of the Organization. All Organization staff is bound by the policies herein and any deviation from established policy are prohibited.

ORGANIZATIONAL STRUCTURE

The Role of the Metropolis Council

Its Metropolis Council governs the Organization, which is responsible for the oversight of the organization by:

1. Planning
2. Establishing broad policies
3. Identifying and proactively dealing with emerging issues
4. Interpreting the organization's mission to the faithful
5. Soliciting prospective contributors
6. Supporting the Metropolitan (the Chief Executive Officer/CEO)
7. Establishing and maintaining programs and systems designed to assure compliance with terms of contracts and grants

Committee Structure

The Metropolis Council shall form committees in order to assist in fulfilling its responsibilities. These committees parcel out the work to smaller groups, thereby removing the responsibility for evaluating all the details of issues from their consideration.

Standing committees consist of the following:

Audit Committee

- Comprised of at least three members in order to conduct internal audits, review internal financial statements, and verify the existence of accounting procedures.

Finance Committee

- Responsible for overseeing the financial operations of the Metropolis, including the administration of the Total Commitment Program at the Metropolis level, and the implementation of Financial Controls and Procedures

Ad Hoc committees consist of the following:

Arts and Architecture Committee

- Responsible for working with local parishes to ensure consistent and artistic standards throughout the Metropolis

Fundraising and Development Committee

- Responsible for overseeing the stewardship ministry for the Metropolis (Faith Forward), and all other fundraising initiatives and events including the biennial Gala and special campaigns

Legal Committee

- Provides legal services and advice to the Metropolis, as well as, to parishes as needed, excluding any litigation.

Insurance and Real Estate Committee

- Responsible to assure that the Metropolis' insurance coverage and real estate transactions are handled properly, as well as, advising parishes contemplating of buying or selling properties or encumbering their existing properties

OVERVIEW OF THE ACCOUNTING SYSTEM

Conformity with Generally Accepted Accounting Principles (GAAP)

The Metropolis of San Francisco has adopted the accrual basis of accounting for its financial statements, which provides for functional classification of expenses while maintaining natural expense accounts.

Additionally, the classes of net assets will have two classes of “Net Assets” – net assets with donor restrictions and net assets without donor restrictions. Further, enhanced disclosures regarding the *composition* of net assets with donor restrictions. It is appropriate from time to time for the Metropolis Council to provide self-imposed designations of the use of assets without donor-imposed restrictions.

It is a GAAP requirement for the publication of financial statements to include:

- Statement of Financial Position
- Statement of Activities
- Statement of Cash Flows

SEPARATION OF DUTIES

Separation of duties for the purpose of ensuring fiduciary oversight

Metropolis Council Treasurer or Metropolitan (based on availability):

1. Reviews and approves all contracts, following legal and other required reviewed based on nature of contract
2. Reviews and approves all disbursements
3. Reviews all checks and is a signatory on all checks > \$5,000
4. Orders checks, deposit slips and other bank supplies as needed or designates office staff to do so
5. Maintains ongoing relationship with bankers or designates office staff as primary contacts
6. Reviews monthly Cash Summary for all Bank Accounts (coordinates level of review with Chancellor)
7. Reviews monthly bank reconciliations all Bank Accounts (coordinates level of review with Chancellor)

Chancellor:

1. Reviews and approves all contracts, as required by Metropolitan, and approves all disbursements (provides Expenditure and Payment authority)
2. Compares weekly check detail with disbursement report from bank
3. Reviews and approves weekly check detail
4. Reviews monthly Cash Summary for all Bank Accounts
5. Reviews monthly bank reconciliations all Bank Accounts
6. Signs checks if Metropolis Council Treasurer Ex Officio is unavailable.

Chair, Finance Committee:

1. With the Metropolis Council Treasurer, and Chancellor, develops the annual budget for review by the Finance Committee for presentation to the Metropolis Council for approval
2. Receives and reviews monthly budget/actual financial results and provides comments and reporting to Treasurer and Executive Committee and Metropolis Council at the direction of the Treasurer or Metropolitan
3. Acts as primary liaison with independent bookkeeper and CPA firm conducting annual Review Engagements/Audits
4. Oversees the two subcommittees of the Finance Committee – Financial Procedures and Controls and National Ministries Allocation – and provides updates to procedures and controls, in coordination with the Chancellor, Treasurer, and other Finance Sub-committee Chairs.

Independent Bookkeeper and/or designated office staff:

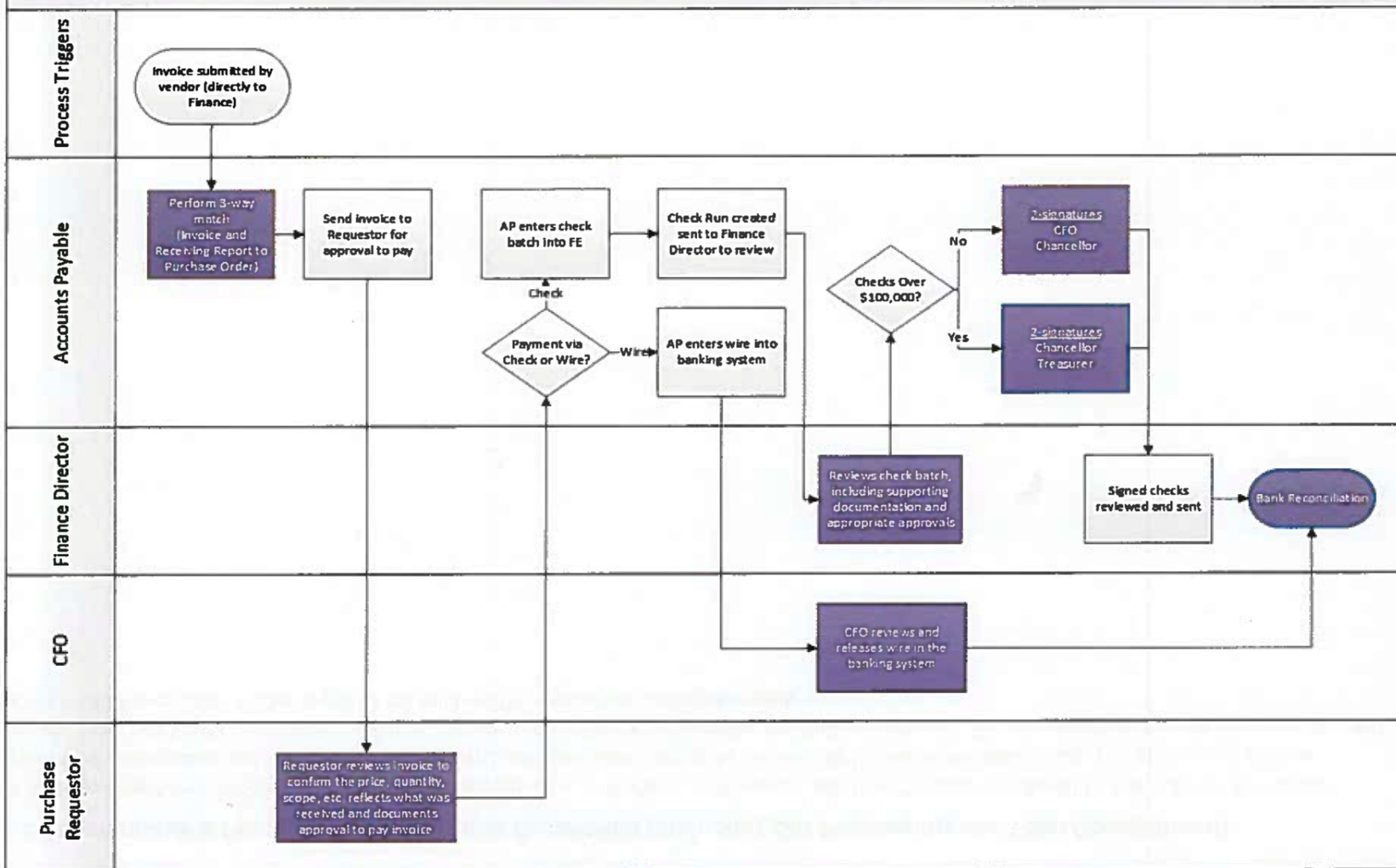
1. Reviews and posts cash receipts for donations
2. Prepares invoices for reimbursable expenses
3. Prepares bank reconciliations
4. Enters invoices in Accounts Payable
5. Prepares weekly checks for payables
6. Processes regular Advocates credit card donations and updates General Ledger for payment
7. Prepares and balances quarterly operating expense report for approval by the Metropolitan
8. Prepares monthly financial statements including Statement of Financial Position, Statement of Activities, Statement of Cash Flows for review by the Metropolis Finance Committee chair, Metropolis Treasurer, and Chancellor
9. Prepares year-end financial statements for the outside auditor, and coordinates the annual audit providing the auditor with all required information and materials

ADDENDUM

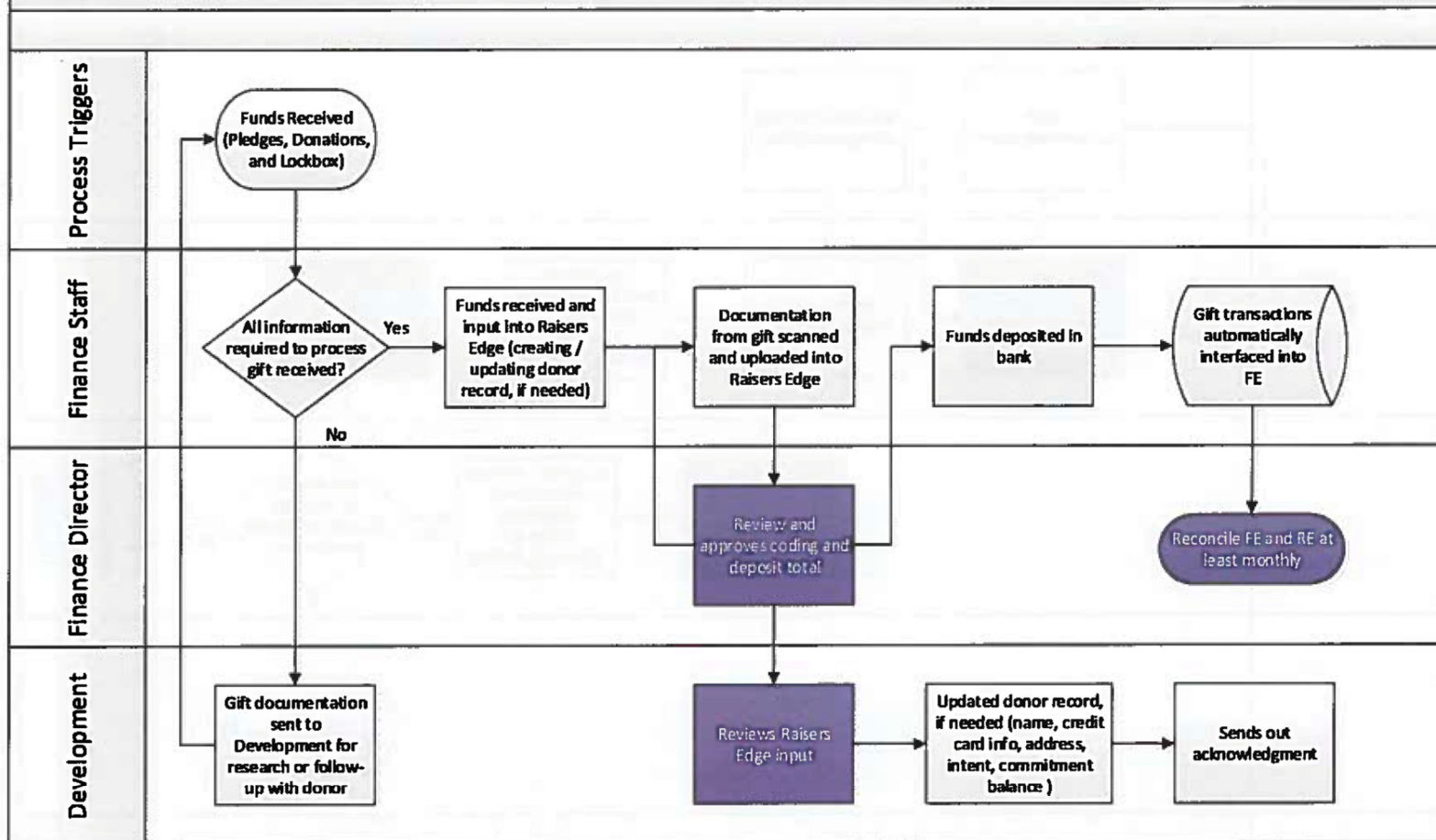
Process Flow and Best Practices

(incorporated with permission from the Greek Orthodox Archdiocese of America)

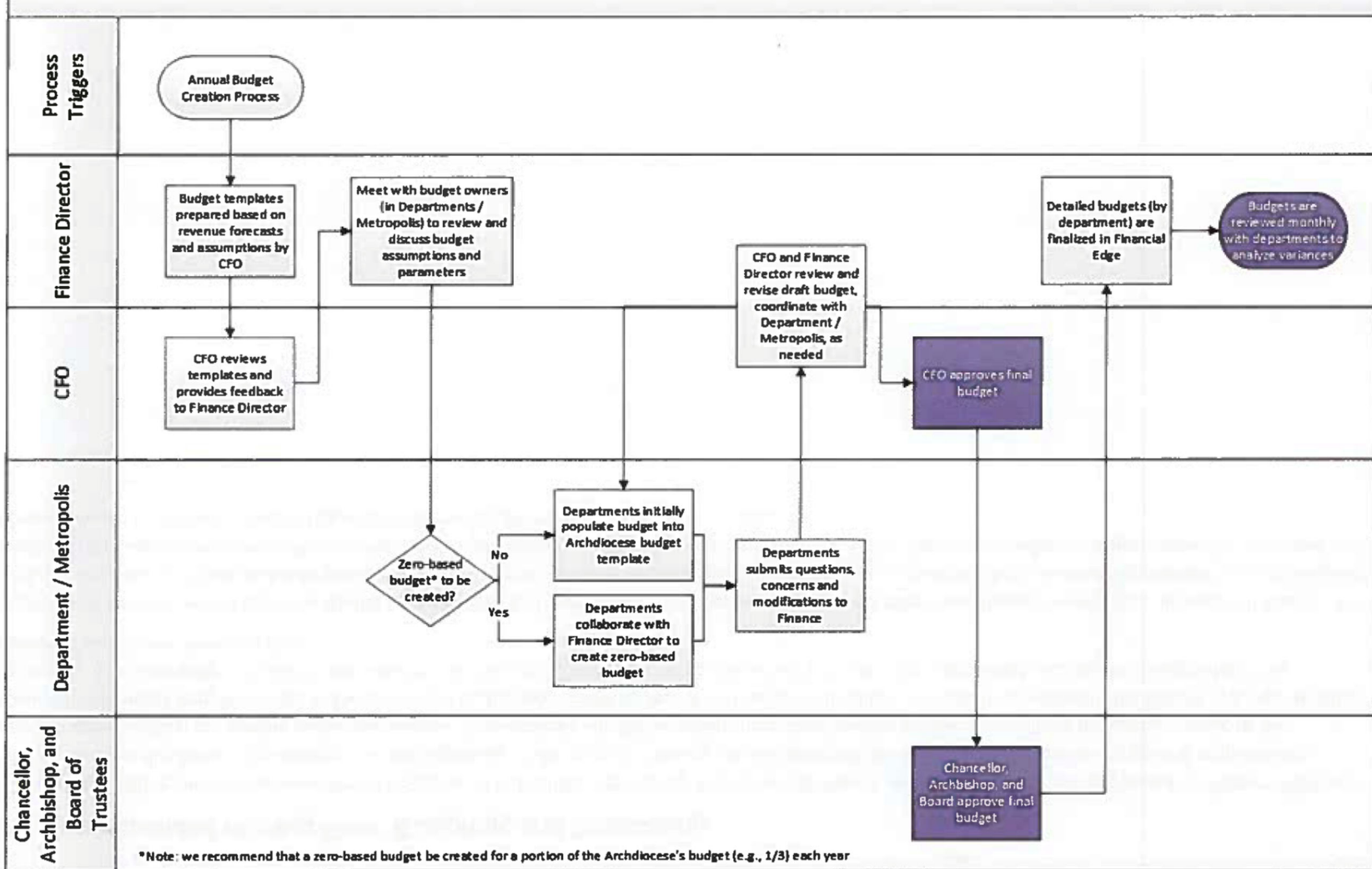
Greek Orthodox Archdiocese – Accounts Payable



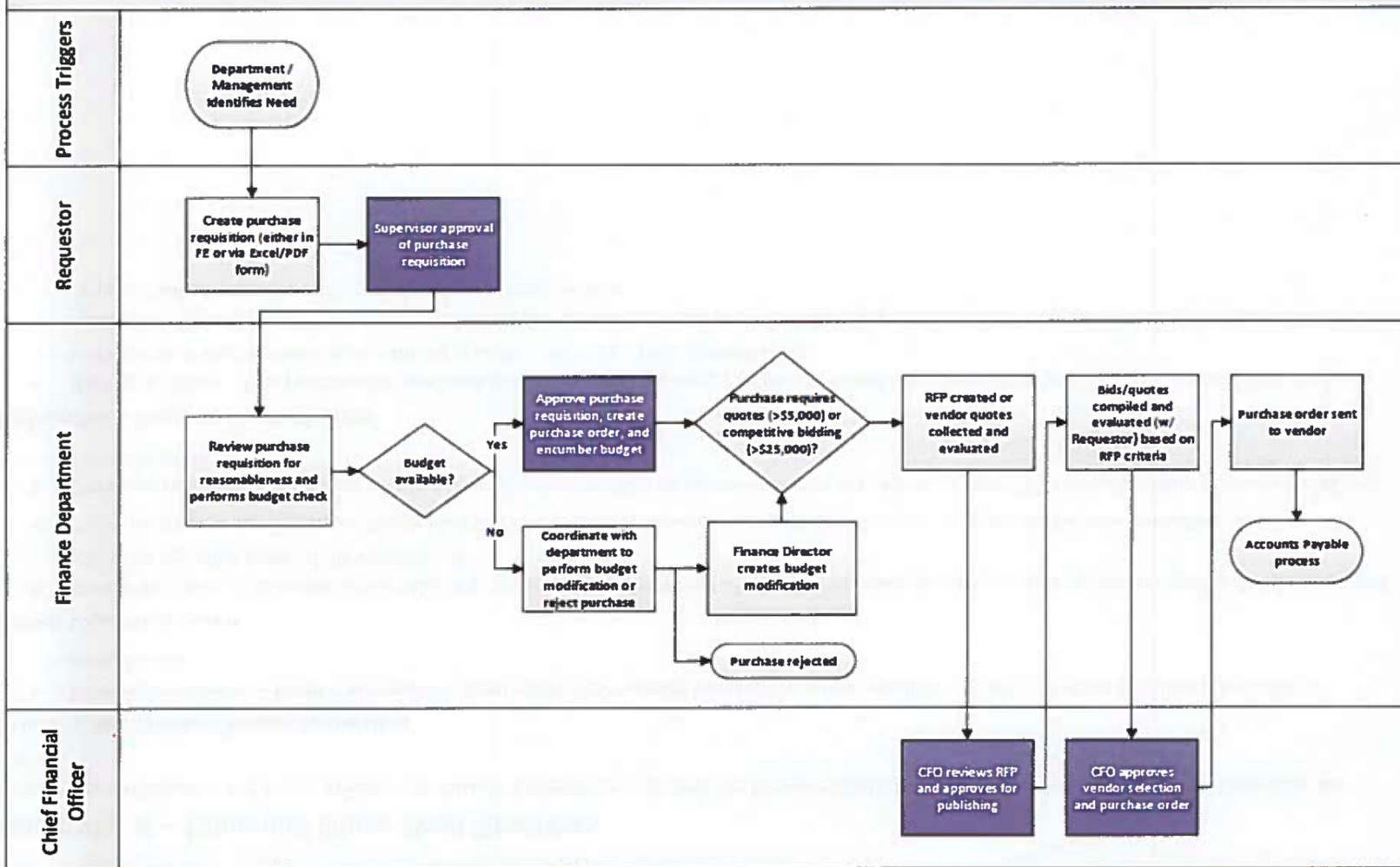
Greek Orthodox Archdiocese – Accounts Receivable (Gift Processing)



Greek Orthodox Archdiocese – Budgeting



Greek Orthodox Archdiocese – Procurement



ACCOUNTS PAYABLE

Invoice submitted by vendor

Executive Assistant/Admin:

- Performs 3-way match (Invoice, Receiving report and Purchase Request Form)
- Forwards invoice to Requestor (Department head/Ministry Leader) for approval to pay

Requestor:

- Reviews invoice to confirm the price, quantity, scope, etc. Reflects what was received and documents the approval to pay invoice (Dates and Initials the invoice)

Bookkeeper/Executive Assistant or Admin:

- Enters check batch into QuickBooks

Checks are sent to Director of Ministries & Administration for review

Director of Ministries & Administration

Reviews check including supporting documentation and appropriate approval

Checks over \$5,000?

NO = 2 signatures a) Director of Administration

b) Chancellor

YES = 2 Signatures a) Chancellor

b) Treasurer or Metropolitan

Executive Assistant or Admin:

Signed check is sent to vendor

Bank Reconciliation

Best Practice: Must be completed by an individual not involved with bank deposits (i.e., independent bookkeeper performs monthly bank reconciliations for all bank accounts and credit cards).

Accounts Payable Workflow:

Executive Assistant/Admin Duties

Independent Bookkeeper Duties

- Invoice is received in office either via mail or email
- Office writes the GL account(s) to be coded to on the invoice (a copy of the Chart of Accounts should be available in print or electronic form to assist with this effort)
- The coded invoice is taken to Chancellor, or appropriate level, for review and expenditure approval.
- The approved and coded invoice is scanned to be a PDF
- The PDF is renamed with the vendors name / date received
- The PDF is uploaded into OneDrive folder "Unprocessed Invoices (Payables)"
- All invoices should be coded and placed in the OneDrive folder within one week of receipt
- Bookkeeper enters the invoice into Quickbooks Online (QBO) as a bill.
- Twice per month, an accounts payable aging schedule is run to determine bills coming due
- A list of checks to be issued is emailed back to the office.
- The checks are issued via handwritten check, or utilizing the QBO check printing system, with this latter being the preferred method.
- Once checks are generated, they are taken to get the required signatures.
- Once signed, the checks are mailed.
- Once mailed, reply to the email from Bookkeeper confirming payments have been issued.
- Bookkeeper marks the bills as paid in Quickbooks Online.
- When checks clear the bank account, Bookkeeper matches them against the payments.

Prepared by: David Callahan, Myst Bookkeeping

Reviewed and approved by: George Psefteas, Chair Finance Committee, Metropolis of San Francisco

Date updated: December 23, 2022

ACCOUNTS RECEIVABLE (GIFT PROCESSING)

Funds Received (Pledges, Donations, and Lockbox)

Director of Communications, Executive Assistant, or Admin:

All information required to process gift received?

YES, Funds received and input into Donor Perfect (DP) system creating/updating donor record, if needed

Documentation from gift scanned and updated into DP

Funds deposited in bank

Gift transactions automatically interfaced into QuickBooks

Director of Ministries & Administration, Executive Assistant, Independent Bookkeeper:

Review and approves coding and deposit total

Reconciles PDS and QuickBooks at least monthly

Director of Communications / Admin:

Update donor record, (name, credit card info, address, intent, commitment, and balance)

Sends acknowledgement

PAYROLL

Normal pay cycle/payroll change: new hire, termination, promotion salary adjustment

HR/Payroll is managed and processed by Archdiocese for the Metropolis. Parish to add their own procedure here, incorporating the below if it makes sense to do so:

Chancellor

Reviews and approves Non-Exempt time sheet.

Reviews and approves all Metropolis sick/vacation time

Director of Ministries & Administration:

Maintains sick/vacation days and submits data into ADP portal

Metropolis Council Executive Committee:

Considers salary changes, annual gifts and/or bonuses

Communicates changes, via Chancellor, to Archdiocese HR

Archdiocesan HR & Finance Representatives:

Maintains employee records and submits changes (e.g., address, compensation)

Input payroll into ADP system

Creates required Cash voucher and sends to AP to process payroll wire

Advises Metropolis for journal entry into QuickBooks

PROCUREMENT

Department/Management/Identifies Need

Requestor must use Purchase Requisition Form

Supervisor approval

Director of Ministries & Administration

With input/assistance from Executive Assistant and Independent Bookkeeper:

Review requisition for reasonableness and performs budget check

If budget is available then Approves purchase requisition, create purchase order, and encumber budget. Purchase requires quotes (> \$x,xxx) or competitive bidding (> \$xx,xxx)?

If no budget is available then Coordinates with department to perform budget modification or reject purchase

Finance creates budget modification for the purchase

RFP created or vendor quotes are collected and evaluated

Treasurer

Review RFP and approves for publishing

Bids/quotes compiled and evaluated (with Requestor) based on RFP criteria)

Approves vendor selection and purchase order

Executive Assistant and/or Director of Ministries & Administration

Purchase order sent to vendor

See Accounts Payable process upon receipt of invoice

METROPOLIS PURCHASE PROCEDURE

All purchases, regardless of purpose or amount, must be approved by the Metropolitan or His designee prior to actual purchase. It is the responsibility of the employee initiating the purchase request to provide the following information:

1. Item
2. Statement of Need/Purpose
3. Estimated cost (provide written quote, if available)
4. Name of Vendor
5. Alternate vendors and cost (if item is estimated to be more than \$500)

Once pre-approval is granted, the actual purchase will take place and payment will be made in one of the following ways:

1. Metropolis Credit Card - the initiator of the purchase request will provide to the Metropolis Office the name of the vendor, item and date of purchase, and the total amount paid.
2. Metropolis Check - the initiator of the purchase will provide the invoice and all supporting documentation referenced above to the Metropolis Office (presently Presbytera Aliko Kyriacou) to prepare a check. She will then present the check to the person who pre-approved the purchase and, after final approval, the check will be signed by two of the four individuals who have signature authority and who are available at that time.

Regardless of the payment method, the Metropolis Office will record in the General Ledger the details of the purchase.

No purchases will be made by any employee of the Metropolis without approval as specified above unless there is an emergency or extenuating circumstances and the purchase is justified as critical and time sensitive. In this case, the employee will be reimbursed accordingly.



PURCHASE REQUEST FORM

Employee Name: _____ **Today's Date** _____

Item: _____

Statement of Need/Purpose: _____

Estimated Cost: \$ _____

Name of Vendor: _____

Please attach copy of written quote (required if purchase is over \$500).

If the item(s) to be purchased are estimated to be over \$500, please provide at least one additional quote for the cost of these goods and services:

Estimated Cost: \$ _____

Name of Vendor: _____

Please attach copy of written quote (required if purchase is over \$500).

Approved By: _____ **Date** _____

BUDGETING

Metropolis Budget and Procedures

Brothers and Sisters in Christ,

As we approach the end of the calendar year it is time once again to develop the Metropolis financial operating budget for the upcoming year.

We realize that all our Ministries and Departments are unique and therefore have unique needs. The budget templates that accompany these guidelines should allow sufficient flexibility to meet those needs but will also provide the needed visibility to the Metropolis office and Metropolis Council Financial Procedures & Controls Subcommittee in putting together the overall budget for the Metropolis, as well as the Metropolis Council Executive Committee in reviewing actual performance against budget on a monthly basis. What follows are general budgeting guidelines for all to adhere to in the preparation of individual budgets in addition to targeted guidelines for the three types of Ministries we have within the Metropolis. Please direct any questions to Paul Gikas, the Director of Metropolis Ministries and Administration, or to myself, George Psfteas, Chair of the Metropolis Finance Committee.

As background, it is important to understand the budget process timeline for the Metropolis. The budgeting process begins in the fourth quarter of each year with the exercise outlined in this document. In other words, the budget process begins with each of you. This is where individual Ministry and Department needs are developed and incorporated into the overall Metropolis budget for the coming year. All submissions are compiled and reviewed by the Finance Committee and an overall budget is presented to the Executive Committee of the Metropolis council for further review and changes, if necessary. The Executive Committee endorses the budget and presents it to the Metropolis Council for approval. Once approved by the Metropolis Council, the budget is presented to the entire Metropolis Clergy Laity Assembly in attendance early in the following year, where final approval is received following a vote.

Thank you.

General Budget Guidelines

The mindset we should all be following in building our budgets is that of starting from scratch, without regard to the prior-year budget or actual results – start from a “zero base.” This approach is intuitively called zero-based budgeting. This approach forces each of us to examine every source of revenue and every cost/expense and justify first, whether they are valid and warranted, and second, what those amounts are expected to be in the coming year based on the objectives we have set out for our individual organizations (department or Ministry). All expenses are judged and must be justified in order to remain in the budget.

In some cases, it makes sense for each of us to look for a benchmark to set spending goals. We can easily look at the prior year's budget and adjust it a few percentage points up or down and this is an acceptable approach for largely fixed, recurring expenses (i.e., utilities, rent, bank charges). Other expenses may be tied to the sources of revenue – the more revenue, the more proportional expense in some cases (i.e., more kids coming to camp, more expenses likely). In all cases, however, we are to approach the budget exercise as a clean sheet of paper and with our upcoming objectives in mind, build our revenue and associated expenses.

Procedurally, budget templates are provided with this document that are generic to a degree. **We ask that those budget templates be filled out with as much detail as possible and returned to the Metropolis office no later than the end of November.** If assistance is needed in developing a budget, please contact either Paul Gikas (pgikas@sanfran.goarch.org) or George Psefteas (George.psefteas@gmail.com), either of which will be happy to assist. Ministries and departments that do not submit their templates by the requested date will be assigned a budget by the Metropolis office for which they will be held accountable.

On a go-forward basis, we will provide each Ministry with quarterly actual/budget amounts on these same templates.

The purpose of this is to provide transparency with what the Metropolis financials have recorded for the financial activity of your Ministry as well as to provide each of you with an accounting to foster discussion and correction of course for the remainder of the year should that be necessary. Reports will be provided to you no later than one month following the financial close of each quarter.

Templates and guidance have been partially customized for the general expenses of the Metropolis and each of the three types of Ministries that fall under the guidance of the Metropolis. Those guidelines and templates follow.

I. Expenses Fully Funded by Metropolis General Revenues

The expenses fully funded by Metropolis General Revenues are largely those associated with maintaining the Metropolis office (other than salaries), the calendar of His Eminence, The Metropolitan (including travel and honoraria from the Metropolis), the calendar of The Chancellor of the Metropolis (including travel and honoraria from the Metropolis), Metropolis House, and the Hellenic Education and Culture Committee.

The “general” revenue sources covering the aforementioned expenses are largely coming from the annual Archdiocese Total Commitment (TC) and TC Sharing¹, donations directly to the Metropolis (i.e., Faith Forward), and the Metropolis Ministry Funding Sharing coming from all parishes in the Metropolis.

The Financial Procedures & Controls Subcommittee and Executive Committee of the Metropolis Council, with input from Metropolis office staff and others, prepare the budget and the Metropolis office, headed by the Chancellor and the Metropolitan, is responsible for these categories of revenue and expense.

II. Ministries Fully Funded by the Metropolis Strategic Plan Accounts

The Ministries and departments fully funded by the Metropolis Strategic Plan accounts (other than payroll where applicable) are the following named:

- Family Wellness Ministry (George Papageorge)
- Christian Education (Dr. Eve Tibbs)
- Clergy Continuing Education (Fr. Dino Pappademos)
- Missions & Evangelism (Thomaida Hudanish)
- Parish Strategic Planning & Leadership Development (Steve Tibbs)
- Stewardship (Steve Pappas)
- Metropolis Website (Kristen Bruskas)
- Youth Website (Johanna Duterte)
- Ministries Office (Paul Gikas)
- Development and Communications (Kristen Bruskas)

Revenue to support these Ministries and Departments is provided from past years’ Metropolis Gala net income, raised specifically to support the growing Ministries of the Metropolis. This source of revenue is limited and provided by the generosity of faithful stewards across the Metropolis who believe in the Strategic Plan of the Metropolis and want to see its Ministries flourish. The Metropolis, and each of us therefore, has a fiduciary duty to each of these stewards to spend wisely as we grow each of our Ministries.

¹ The Archdiocese TC and TC Sharing refers to an amount from the Greek Orthodox Archdiocese of America that is essentially reimbursed to the Metropolis if the annual “Supreme” number is met from the annual allotments made to the Archdiocese from the collective parishes in the Metropolis. The number is derived as 25% of the amount received by the Archdiocese in excess of the Supreme number calculated for the Metropolis. Payment is not guaranteed and is lagged by a number of months following the end of the calendar year.

Budgets should be realistic and based on the goals and objectives each of us have set out for our individual Ministries for the coming year. Budgets will be reviewed by the Finance Committee of the Metropolis Council and will be discussed individually with each Ministry head should adjustments need to be made.

III. Self-funded, Pass-through Ministries

The self-funded, pass-through Ministries are those that have their own source of revenue and are therefore responsible to budget both income and expenses but arrive at a net income of no less than zero within the overall Metropolis budget. In other words, these Ministries cannot incur a loss as the Metropolis will be unable to cover losses. These Ministries are, by name:

- Greek Village Immersion Camp
- Office of Youth & Young Adults
- Camp Programs (St. Nicholas Ranch Summer Camp; St. Nicholas Ranch Winter Camp; other like programs)
- Faith, Dance, Fellowship; **see below section**
- Young Adult (YAL) Conference

The principles of zero-based budgeting apply equally here, although the challenge is two-fold in that revenue projections should be based on a challenging-yet-attainable objective for the coming year and associated expenses should be commensurate with revenues. Any net income will be applied against the other operating needs of the Metropolis. Any potential net loss should be identified early and corrected/covered by reducing further expenses from the point identified or engaging in fundraising to make up any shortfall.

IV. Self-funded, Self-governed Ministries

The self-funded, self-governed Ministries are those that have their own charter, their own governance board, and their own source of revenue and are therefore responsible to budget both income and expenses outside the Metropolis budget and financial accounts. While these are Ministries under the umbrella of the Metropolis, some of which may receive partial funding from the Metropolis, they are considered day-to-day independent from a Metropolis budget and finance perspective, but they are still required to be reported in the financial statements, and therefore the budget, of the Metropolis. The one notable exception is the Ladies Philoptochos Society, which is not required to submit either a budget to the Metropolis nor is it required to report actual financials together with the Metropolis financials.

These Ministries are, by name:

- Church Music Federation
- FDF (see above section)
- St. Nicholas Ranch & Retreat Center

As a result of their self-governing nature, budget templates have not been provided for these Ministries as it is assumed each Ministry has their own. If any of the Ministries would like to have a budget template provided for their use, please contact the Metropolis office (Paul Gikas) to make the request and one will be provided, along with budget assistance if needed.

Despite the independent nature of these organizations, the Metropolis is required to incorporate/consolidate the financial activity of these ministries in its overall financial reporting, in accordance with Generally Acceptable Accounting Principles. In addition, the Metropolis requests quarterly budget/actual financial reporting from each of these Ministries to foster transparency and to facilitate discussion if/when needed.

This budget procedure became effective with the preparation of the 2019 Metropolis budget and reporting became effective following adoption of the budget by the Metropolis Clergy-Laity Assembly in early 2019. Updates to these procedures were last made in November, 2021 in preparation for the 2022 fiscal/calendar year budget and financial reporting cycle.

Questions specific to Ministry revenues or expenses should be directed to Paul Gikas at the Metropolis office (pgikas@sanfran.goarch.org). Questions regarding this procedure or the templates and guidelines provided should be directed to the Finance Committee of the Metropolis Council (finance@sanfran.goarch.org). Thank you.

BEST PRACTICES

Separation of duties is the keystone of a sound internal control system

Receipts

- Written Policies/Procedures
- Two persons control until counted
- Advise donors to use checks instead of cash
- Reconcile Parish Data System to accounting system each month
- Monthly bank reconciliations performed by objective party, who does not have recording responsibilities

Disbursements

- Written Policies/Procedures
- Set appropriate thresholds/limits for approval (dual signatures)
- Authorized check signer should not have recording function, and vice versa
- Custody of check stock, bank cards and passwords is properly restricted
- Voided and canceled checks must be properly noted
- Monthly bank reconciliations performed by objective party, who does not have recording responsibilities
- Adequate review of all requests for reimbursement

METROPOLIS EMPLOYEE TRAVEL PROCEDURE

The purpose of this procedure is to assist the Metropolis Employees in following the same process when traveling and that all documentation related to travel has been provided.

I. ***Prior to travel***, every Metropolis Employee will prepare the **Travel Expense Form** which is part of this procedure by specifying the travel dates, travel destination, purpose of travel and estimated cost. This information will then be submitted to the Metropolitan for approval. In case the Metropolitan is not available, His designated representative may approve the travel request.

2. ***At the conclusion of the approved travel***, the traveler (employee) will provide receipts of all travel related expenses such as airfare, ground transportation, lodging and meals as applicable and present them to Presbytera Alikı Kyriacou along with the approved travel form.
 3. Presbytera Alikı Kyriacou will prepare a check, payable to the traveler (employee) for reimbursement. She will submit the check, along with the supporting documentation to the Metropolitan for approval.
 4. The check, once approved by the Metropolitan or His designee, will be signed by two of the four individuals who have signature authority, with the stipulation that neither of the two signers should be the recipient of the check.
 5. Presbytera Alikı Kyriacou will post the travel expense in the General Ledger, including the name of the traveler and with a notation that details of this approved travel are on file in the individual's travel folder.
-



TRAVEL EXPENSE FORM

Employee Name: _____ Today's Date _____

Dates of Travel: *From* _____ *to* _____

Travel Destination: _____

Purpose of Travel: _____

*Costs:	Estimated	Actual
Airfare:	_____	_____
Lodging:	_____	_____
Car Rental:	_____	_____
Mileage (<i>.55.5 ¢ per mile</i>):	_____	_____
Meals:	_____	_____
Miscellaneous: <i>Please specify:</i>	_____	_____
TOTAL:	_____	_____

Approved By: _____ Date _____

METROPOLIS EMPLOYEE EXPENSE REPORTING PROCEDURE

Reporting

Staff (and volunteers if applicable and authorized) should report each expense under the specific date when the expenditure occurred. Automobile mileage or flight expenses should be reported on the specific days of departure and return. For example, you should record the expense of your departure flight on the day you leave, then write down the price of the return trip when you return. Also, If you drive 100 miles to and from the airport, divide your mileage in half. Next, multiply the company mileage allotment (i.e. [\\$0.14 cents per mile](#)) by 50 miles and record it under the day of departure. Subsequently, report the other half of both the return flight and drive home on that exact date. Record all expenses in succession on the expense report. It helps to arrange your receipts by day ahead of time, which can save you time. You will need to write in specific dates on the expense report, as these spaces are usually blank. Finally, add the sums of daily expenses vertically, then calculate your totals for each type of expense horizontally. Subtract out any advance payments the company provided from those that are due you. Make sure you double check your calculations before turning in your expense report.

Receipt Requirements

1. You should keep all of your receipts, including cab and ride-share fare, each time you spend money on your trip. Generally, you will only be required to include receipts for meals that exceed five dollars. Still, keeping all receipts will better help you accurately report your expenses. Additionally, make sure you attach all required receipts to your expense report. Besides meal receipts over five dollars, attach receipts that exceed \$25 for all other expenses. This requirement applies regardless of whether the Metropolis Travel Card (BoA issues) was used. Please also note that the receipt is what is provided by the vendor showing the itemization and applicable taxes – a credit card slip/receipt is not the same as, or substitute for, the actual vendor receipt.

Non-Reimbursable Expenses

1. Some expenses cannot be included on your expense statement. For example, you should never include parking tickets, excessive baggage expenses or payments for family members on your expense statement. If you spend extra days in a particular city for vacation, do not add those expenses to your expense report. For more guidelines on non-reimbursable expenses, check with the Chancellor, Metropolitan, or Finance Committee ([mailto:finance@sanfran.goarch.org?subject=Expense Report Question](mailto:finance@sanfran.goarch.org?subject=Expense%20Report%20Question)). You can also refer to the travel expense guidelines.

Authorization

1. Please turn in your expense report to the Chancellor. Make sure you first sign and make a copy of it. It may take a few weeks to get reimbursed for your trip or other expenses, as accounts payable will usually need to review it. A suggested expense report template follows and the Excel version is also attached:

[illegible]