



**DISRIBUTION OF FUNDS  
GUIDELINES  
2017**

**First Baptist Church of District Heights  
7234 Lansdale Street  
District Heights, Maryland 20747**



## GUIDELINES FOR DISTRIBUTION OF FUNDS

*First Baptist Church of District Heights*

### **DISBURSEMENTS / REIMBURSEMENTS**

1. All disbursements are made by check; never in cash.
2. Some disbursements may be required to be done by credit card. If so, a charge card / account purchase form voucher should be submitted and approved prior to the credit transaction.
3. A reimbursement form MUST be submitted immediately after the transaction has been completed and/or charged to the account/card.
4. All disbursements must be in concert with a ministry fund or line item in the approved budget.
5. Receipts must support all reimbursements. Only original receipts should be submitted.
6. There must be a paper trail to support all transactions so that the yearly financial review can be done properly and to support any potential review by the IRS.



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### **CHECK REQUEST VOUCHER**

All requests for disbursements or reimbursements must be made using the Check Request Voucher. If payment is for an invoice, please attach invoice to the form. The form should be filled completed as follows:

1. Date - the date the request is made.
2. Charge to Ministry/Event - the name of the approved budget line item (fund) that the disbursement is to be charged to (i.e.. Ladies' Ministry Discovery, etc.).
3. Make check payable to - the name of the person or company to whom the check is made payable.
4. Amount - the dollar amount of the check.
5. Purpose - a detailed explanation of the purpose for the disbursement, such as "Deposit for trip to Sight and Sound".
6. Authorized by - Staff / Chair of committee / ministry.
7. Approved by - Ministry Coordinator or Department, designee authorized person, or Chair or co-chair of committee.

NOTE: The authorized by and approved by individual might be the same person depending on the ministry.

### **Itemization**

The itemization is a breakout of the expenditures; include description and amount of each item. If there are more items than will fit in the space provided, write "See attached sheet" and attach separate sheet.

1. Description – the description of the sum of the individual purchases.
2. Amount - the Calculated total/sum of the individual purchases.

### **For Finance Committee Use**

1. Check No. – The check number on the Paid by check for disbursement.
2. Approval by - the signature/Initial of the Treasurer.
3. Date - The date the Paid by check is written.

**All receipts should be attached to a Ministry Check Request Reconciliation Form in the total amount of the request.**



## Check Request Voucher

*First Baptist Church of District Heights*

### **Check Request**

Charge to Ministry/Event: \_\_\_\_\_

Make Check Payable To: \_\_\_\_\_

Amount: \_\_\_\_\_

Purpose: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Approved by: \_\_\_\_\_

### **Itemization**

Description: \_\_\_\_\_ Amount: \_\_\_\_\_

Description: \_\_\_\_\_ Amount: \_\_\_\_\_

Description: \_\_\_\_\_ Amount: \_\_\_\_\_

Description: \_\_\_\_\_ Amount: \_\_\_\_\_

### **For Finance Committee Use Only**

Check No: \_\_\_\_\_ Approved By: \_\_\_\_\_ Date: \_\_\_\_\_



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### MINISTRY CHECK REQUEST RECONCILIATION FORM

Fill out and submit this form for checks disbursed before receipts were obtained or event occurred.

A. Complete the following on the form:

1. Ministry name
2. Check payable To
3. Date of Event
4. Check# issued
5. Check date
6. Check amount

B. Record each receipt including:

1. Date
2. Vendor/Merchant
3. Amount

C. Record total expenses.

D. Balance Amount Returned: If amount spent was less than check amount, record money being returned (by check or in cash).

E. Amount to Be Refunded: If expenditures exceeded check amount, record amount to be reimbursed and attach a Check Request Voucher with approved signatures.

F. Attach original receipts to the form.

G. Record submitted by

H. Record date of submission.

**Note: Submit all receipts/money being returned to the treasurer within seven days of purchase.**



## **GUIDELINES FOR DISTRIBUTION OF FUNDS**

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### **CHECK DISBURSEMENT**

Completed forms should be submitted two weeks before disbursement is needed. Forms should be given directly to the Treasurer or the Chair of the Finance Committee.

Checks will be disbursed to requestor in a timely fashion or check will be mailed directly to vendor/merchant.

Retain copies of all your submissions and receipts for your records.



**Ministry Check Request  
Reconciliation Form**

*First Baptist Church of District Heights*

|   |                        |                     |  |
|---|------------------------|---------------------|--|
| Ministry Name:                                  |                        | Check Payable To:   |  |
| Date of Event:                                  |                        | Check #:            |  |
| Check Date:                                     |                        | Check Amount:       |  |
| <b>RECORD OF RECEIPTS &amp; EXPENSE AMOUNTS</b> |                        |                     |  |
| <b>DATE</b>                                     | <b>VENDOR/MERCHANT</b> | <b>AMOUNT SPENT</b> |  |
|   |                        | \$                  |  |
|   |                        |                     |  |
|   |                        |                     |  |
|   |                        |                     |  |
|   |                        |                     |  |
|   |                        |                     |  |
|   |                        |                     |  |
|   |                        |                     |  |
|   |                        |                     |  |
|   |                        |                     |  |
|   |                        |                     |  |
|   |                        |                     |  |
|   |                        |                     |  |
|   |                        |                     |  |
| TOTAL EXPENSE AMOUNT                            |                        | \$                  |  |
| BALANCE AMOUNT RETURNED                         |                        | \$                  |  |
| AMOUNT TO BE RETURNED (if applicable)           |                        | \$                  |  |

|   |                 |
|---|-----------------|
| <b>*** ATTACH RECEIPTS TO FORM ***</b>  |                 |
| Submitted By:   | Date Submitted: |
| <p><i>For monies returned, please submit cash or a check payable to FBCDH, in an envelope with the Ministry name and amount attached to this summary form.</i></p> <p><i>For a refund, submit a check request with this form.</i></p> |                 |



## GUIDELINES FOR DISTRIBUTION OF FUNDS

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### **Guidelines for Receipt of Cash/Checks**

All cash/checks received need to be recorded immediately upon receipt. Receipt of monies should be recorded by one person and verified by another person using the cash verification form.

For special events (i.e., trips, banquets, etc.), all cash received should be acknowledged by producing a dual copy handwritten or computer generated receipt. The receipt should document the amount of cash received, the name of the payer, date received, reason for the payment, and the name of the person receiving the cash.

### **Cash Verification Form**

This form should include the following:

1. Date
2. Ministry/Budget
3. All Coins
4. All Cash
5. All Checks to include the check number and amount of each check
6. Two Signatures:
  - a. One from the person who collected/counted the funds
  - b. One from the person who verified the amount received.

**The monies along with the cash verification form are given to the treasurer for deposit.**





**Cash Verification Form**  
*First Baptist Church of District Heights*

Date: \_\_\_\_\_

Ministry/Budget: \_\_\_\_\_

***Currency Breakdown***

**COIN:**

Pennies: \_\_\_\_\_  
Nickels: \_\_\_\_\_  
Dimes: \_\_\_\_\_  
Quarters: \_\_\_\_\_  
Dollars: \_\_\_\_\_  
Other: \_\_\_\_\_  
**Total:** \_\_\_\_\_

**CASH:**

\$1: \_\_\_\_\_  
\$5: \_\_\_\_\_  
\$10: \_\_\_\_\_  
\$20: \_\_\_\_\_  
\$50: \_\_\_\_\_  
Other: \_\_\_\_\_  
**Total:** \_\_\_\_\_

**CHECKS:**

Check# \_\_\_\_\_  
Check#: \_\_\_\_\_  
Check#: \_\_\_\_\_  
Check# \_\_\_\_\_  
Check#: \_\_\_\_\_  
Check# \_\_\_\_\_  
Check# \_\_\_\_\_

Amount: \_\_\_\_\_  
Amount: \_\_\_\_\_  
Amount: \_\_\_\_\_  
Amount: \_\_\_\_\_  
Amount: \_\_\_\_\_  
Amount: \_\_\_\_\_  
Amount: \_\_\_\_\_

**Total:** \_\_\_\_\_

**GRAND TOTAL:** \_\_\_\_\_

***Verification***

Signature: \_\_\_\_\_  
Ministry Representative

Date: \_\_\_\_\_

Signature: \_\_\_\_\_  
Ministry Representative

Date: \_\_\_\_\_



## GUIDELINES FOR DISTRIBUTION OF FUNDS

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### CHARGE CARD / ACCOUNT PURCHASE

- I. Request for Credit Card Purchase
  - A. Complete FBCDH Charge Card/Account Purchase Form with signature of Ministry leader whose account is being charged
  - B. Email completed Form to Asst. Treasurer at [AsstTreasurer@fbcdh.org](mailto:AsstTreasurer@fbcdh.org)
  - C. Submit Form at least two weeks prior to application of credit card charges
  
- II. Receipt of Credit Card Purchases
  - A. Immediately upon receipt of purchases, provide to the Treasurer original receipts along with original packing/mailer from purchases.
  - B. Make copies of all receipts for your records
  
- III. Credit Card/Cash purchases
  - A. All funding requests to be made at least two weeks prior to purchasing deadline
  - B. All reconciliation of funds and submitting of receipts must be completed within 7 days of the event
  - C. No additional purchase requests will be honored, if there are outstanding reconciliations
  
- IV. The following information should be included on the form:
  - A. Charge to Ministry / Event:
  - B. Company Name
  - C. Contact Person
  - D. Address
  - E. Phone Number
  - F. Account # / Invoice #
  - G. Date
  - H. Total Amount to be charged
  - I. Purpose of Order
  - J. Authorized by
  - K. Approved by



**CHARGE CARD / ACCOUNT PURCHASE FORM**

*First Baptist Church of District Heights*

Charge to Ministry/Event: \_\_\_\_\_

Company Name: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Account #/invoice # \_\_\_\_\_

DATE: \_\_\_\_\_

TOTAL AMOUNT to be charged: \_\_\_\_\_

Purpose: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Approved by: \_\_\_\_\_