

Procedural Guide

For expense requests, purchases, reimbursements and recording the use of church funds.

(This guide also serves as a partner document to the church's Disbursement Form)

STEP ONE - Getting Approval

1) All ministry expenses must be submitted to the Church Council for prior approval

- a. Exceptions:
 - i. If expense is within the pre-approved monthly spending limit of the requesting ministry department (Proceed directly to STEP TWO)
 - ii. If expense is being paid out of pocket by person(s) as a gift to the church
 1. Disbursement Form is still used and attached to receipt
 - a. Mark "Record of Gift" at the top of the page
 - b. Expense Request portion is left blank
 - c. Complete "Purchases Made" portion of the Disbursement Form
 2. Give to Treasurer for filing
 3. (Do not proceed to STEP TWO)

2) Complete the "Expense Request" portion of the Disbursement Form

- a. Requires the signature of the Leader of the ministry under whose budget the expense request is being made
- b. Mark the form with the Ministry Budget the request is being made under
- c. Requires detailed description/explanation of the expense need
 - i. This can be done...
 1. in person during a Church Meeting at the invitation of the Senior Pastor and recorded in Council Minutes
 2. in writing and attached to the Disbursement Form

3) Church Council reviews the Expense Request

- a. Request may be approved or denied
 - i. Date of this vote will be recorded on Expense Request
 - ii. Vote will be verified with Senior Pastor's initials
- b. Amount approved for Expense Request may be more or less than the amount requested and will be recorded on the Expense Request
 - i. Explanation of any changes made in this way will be recorded in Council Minutes

4) Disbursement Form containing the Expense Request and approval, is returned to the requestor for further completion after the expense is carried out

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STEP TWO – Recording Purchases

1) If Expense Request was submitted and approved

- a. Use the same Disbursement Form returned by the Church Council that contains the record of Council Approval

2) Mark Disbursement Form

- a. "Non-Reimbursement" if church funds were used
- b. "Reimbursement" if personal funds were used and reimbursement is requested

3) The Ministry Budget that the purchase/expense falls under must be marked on the form

- a. Ministry Lead for marked Ministry Budget must sign form before submission

4) Complete the "Purchases Made" portion of the Disbursement Form

- a. The descriptions on the form must correspond to the receipt(s) attached, but can be broad and grouped by category
 - i. Line-item descriptions are not required to be written on the form as the receipt will serve the function of a line-item detail
- b. A receipt is required and must be attached to the form when submitted
 - i. Without a receipt, reimbursement may not be authorized and will be subject to the discretion of the Church Council

5) If Reimbursement is requested...

- a. Complete the "Reimbursement Requested Paid To" portion of the Disbursement Form
 - i. This should be the person whose personal funds were used for the expense
- b. Submit form to Senior Pastor or Treasurer
- c. Form will require the initials of both the Senior Pastor and Treasurer before funds are released and dated when Reimbursement is issued

6) If Reimbursement is not requested due to the use of church funds...

- a. Form is submitted to Treasurer for filing.