



## Expenditure Request/Reimbursement Policy

**To:** All church members, Ministry Directors, Staff

**Policy author:** Laura Fleisher, Council Treasurer

**Adopted on/Effective Date:** 6/3/2014

**Statement of Policy:** To outline the rationale and process for expenditure requests and reimbursement

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The Lead Pastor and Ministry Directors develop programs, plan worship themes, offer courses and support volunteer efforts based on the goals and objectives established and approved within the Strategic Ministry Plan. To ensure we have the resources required to achieve these goals and objectives, it is important that the Ministry Directors monitor expenses made on behalf of the ministries they manage. This policy is developed to help us be good stewards of the financial resources we have been given.

### **I. Budgeted Items – approval for purchase**

- a. When purchasing items to support Resurrection ministries, the appropriate Ministry Director must support and approve the purchase in advance of making the purchase. Purchases made without Ministry Director approval may not be reimbursed.
- b. The Ministry Director consults with the Financial Administrator/Operation Director to ensure funds are available and to confirm that the purchase supports the ministry.
- c. Ministry Director signs and dates the Expenditure Request Form with approval up to \$50.
- d. Operations Director signs and dates Expenditure Request Form with approval up to \$250.
- e. Council Treasurer signs and dates Expenditure Request Form with approval over \$250.

### **II. Non-Budgeted Items – approval for purchase**

All non-budgeted items must have Expenditure Request/Reimbursement Form completed by the Ministry Director and approval through the Lead Pastor and Council Treasurer.

### **III. Using Dedicated Funds**

A ministry may have dedicated funds assigned to a specific program or activity. Dedicated funds are monies that have been donated by individuals for a specific ministry, program or purpose. Dedicated funds may only be used for the specific ministry program or purpose for which they were donated. The use of dedicated

funds must follow the same expenditure request process and needs approval from the Ministry Director, Lead Pastor and Council Treasurer.

**IV. Process for expenditure request of Budgeted Items:**

- a. Complete the Expenditure Request Form found in the workroom or online.
- b. Make note if purchase is being made by Staff Debit Card or if RLC check will need to be issued.
- c. Submit the form to the appropriate Ministry Director. (Mailboxes for Ministry Directors are in the church office/workroom).
- d. Approval may be obtained via email. The email stating approval from Ministry Director MUST BE attached to the Expenditure Request Form to be valid.
- e. Ministry Director consults with Financial Administrator/Operation Director to ensure that that funds are either available or will be available.
- f. Ministry Director signs the form and gives to Operations Director for review.
- g. Operation Director reviews, signs and dates the form. If further approval is needed it is placed in Council Treasurer mailbox. If no further approval is needed it is given back to Requester.
- h. Requester purchases the item.

**V. Process for Expenditure request of Non-Budgeted Items:**

- a. Complete the Expenditure Request Form found in the workroom or online.
- b. Make note if purchase is being made by Staff Debit Card or if RLC check will need to be issued.
- c. Submit the form to Ministry Director.
- d. Ministry Director consults with Lead Pastor and Council Treasurer to ensure request fits within the ministry and that funds are either available or will be available.
- e. Lead Pastor and Council Treasurer sign and date Expenditure Request/Reimbursement Form and give to Requester.
- f. Requester purchases the item.

**VI. Process for reimbursement:**

- a. Attach receipt to the completed and approved Expenditure Request/Reimbursement form.
- b. Submit to the Ministry Director for review to confirm that the cost did not exceed the estimate as presented in the Expenditure Request/Reimbursement Form.
- c. Ministry Director submits to the Financial Administrator for a reimbursement check.
- d. The Financial Administrator issues a check to the requester/vendor.
- e. Financial Administrator mails check to vendor or coordinates requester reimbursement pick-up placement.

**Special notes:**

- Tax is not reimbursed. If the item is taxable, obtain a copy of the church's tax exemption number from workroom, Financial Administrator or Operation Director.
- Resurrection has accounts established with some preferred vendors. The preferred vendors have our tax exemption number on file. The office can share a list of preferred vendors or you may ask the office to order an item on your behalf.
- The Lead Pastor may spend up to \$250.00 without receiving prior approval from the Treasurer. The Lead Pastor may only spend these funds within the ministry areas that he or she directly oversees as budgeted (Worship & Music, Operations including items for Hospitality). Any expenditure over the pre-approved amount must be approved by the Treasurer in advance.
- There is no minimum dollar amount for all others requesting to make a purchase. All purchases, no matter how small, must receive approval in advance.