

DIOCESE OF WEST MISSOURI
Expenditure Authorization Policy

The purpose of this Expenditure Authorization Policy is to establish guidelines and to assign authority for expenditures from the Diocese's approved Plan for Ministry, specifically who can authorize spending from certain line items or categories in the Plan for Ministry.

- 1) The following are empowered to authorize expenditures from the indicated parts of the Plan for Ministry:
 - a) Compensation expenditures:
 - i) Payroll – Treasurer or Diocesan Council Vice President
 - ii) Employee Benefits – Treasurer, Finance Administrator, or Finance Assistant
 - b) Diocesan Operations expenditures (e.g. property repairs, office supply purchasing, office equipment acquisition, etc.) – Bishop, Treasurer, Finance Administrator, or Finance Assistant
 - c) Program expenditures (If both positions are vacant, The Bishop or Finance Administrator can authorize.)
 - i) Youth Ministry – Youth Ministry Coordinator or Youth Ministry Commission Chair
 - ii) Campus Ministry – Campus Ministry Coordinator or Campus Ministry Commission Chair
 - iii) Deaneries – Deans or Vice Presidents of Deanery Councils
 - iv) Regional Ministries – Regional Ministry Developer
 - v) Social Ministries – Bishop, Treasurer, or Finance Administrator
 - d) Leadership Development expenditures – Bishop, Treasurer, Finance Administrator, or Chair of the Commission on Ministry.
 - e) Congregational Development expenditures – Bishop or Canon to the Ordinary
 - f) Communications expenditures – Bishop, Director of Communications, or Communications Assistant
- 2) All disbursements should be made by check, wire transfer, or credit card by approved card holders.
- 3) Payments should be made only from original invoices or requisitions with appropriate documentation attached. Invoices or requisitions should be approved by those with proper authority.
- 4) Authorization must be in written form. (E-mail authorization is acceptable)
- 5) If the expense is for services from a new vendor, obtain a Federal Employer's Identification Number or Social Security number prior to disbursement.
- 6) Any expenditure that is over 50% of the annual expense budget (per the Plan for Ministry) and is also over \$1,000 must to be approved by the Bishop or Treasurer.
- 7) Designated Funds are cash balances that have been designated by Diocesan Council for designated purposes. Except for the Bishop's Discretionary Fund, expenditures from Designated Funds shall be disbursed only after approval of Diocesan Council or its Executive Committee.
- 8) Restricted Funds are cash balances that were given to the diocese with donor-specified directions for how the monies may be disbursed. Expenditures from Restricted Funds shall be disbursed only after approval of Diocesan Council or its Executive Committee, and must accord with the donor's intent.
- 9) Unbudgeted expenditures (that is outlays to cover expenses not foreseen when the Plan for Ministry was created) or if expenditures will exceed budget, unless unavoidable by nature, must be approved by Diocesan Council or its Executive Committee. Expenditures whose urgency would not allow for any delay, and which therefore did not have prior approval by Diocesan Council or its Executive Committee, must be reported to and ratified by the Diocesan Council as soon as possible.
- 10) To avoid finance charges, the Finance Administrator or Finance Assistant are authorized to approve credit card statements for immediate payment. All other rules related to Credit Cards are addressed in the diocese's Accountable Business Expense Policy under Section IV.