

Christ Fellowship

Approval Policy for Committing Church Funds

These approval guidelines apply to budgeted General Fund and all TR/Designated Fund expenditures. Department managers have some discretion as to the exact expenses that budgeted funds are used for within their respective departments, but are encouraged to seek clarification whenever questions arise. Regarding General Fund, all expenses outside/above budgeted funds require Pastor of Operations approval for purchases up to \$1,000 and Sr. Pastor approval for purchases above \$1,000 (guidelines below still apply).

Designated level of approval must be obtained from the staff member with delegated responsibility for the department budget being charged. Pastor of Operations or Sr. Pastor may substitute for lower level approval when required. All delegation of authority must be documented in writing.

Financial Approval							Business Office Approval	
Expense Type	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 1B	Level 2B
	M. Ducote S. Evans T. Irwin B. Wood ¹ J. Woodward	S. Coraluzzi M. Dixon T. Jackson M. Maib J. Miller M. Stewart	S. Doust J. Ewton J. Gonzalez D. K-Rowe K. Miller A. Mycke P. Norris B. Russell J. Touchberry L. Wright ²	S. Chappell D. Hancock K. Stoneking S. Swadley R. Wright	B. Miller	Elders or designee	S. Griggs B. Wood	S. Chappell
Event Auth. Expense Total ³	\$250	\$500	\$1,000	\$10,000	\$25,000	above	\$2,500	above
Trip Authorization				\$2,500	\$10,000	above	review	all
Project Authorization		\$500	\$1,000	\$10,000	\$25,000	above	\$2,500	above
Single Purchase ^{4,5}	\$250	\$500	\$1,000	\$10,000	\$25,000	above	\$2,500	above
Expense Report ⁶		\$500	\$1,000	\$10,000	\$25,000	above	review	above \$2.5k
Lease, Recurring Payment, Contract				\$10,000	\$30,000	above	\$5,000	above
Ministry Expansion Fund ⁷				\$5,000	\$20,000	all	review	all
Annual Operating Carryover Fund					\$10,000	above	review	all
Cash Advance ⁸			\$1,000	\$2,500	\$5,000	above	\$500	above
Benevolence Funds ⁹				\$2,500	\$5,000	above	\$1,000	above
Missions/CIM (Social/Local/Global)				\$5,000	\$10,000	above	\$2,500	above
Staffing: Replacement Positions					all		HR Manager review/approve	
Staffing: New Positions					PT and w/in FTE plan	FT or above FTE plan	HR Manager review/approve	
Spouse Travel Expenses					staff	Sr. Pastor	review	all

- 1 As Business Office Manager, Bonnie Wood's signing authority is kept at the lowest level; she also has delegated authority to execute loan payments, bank deposits, and movement of moneys between bank accounts in support of church operations.
- 2 Laurie Wright has delegated authority to sign on behalf of the Elders regarding decisions recorded in the Board's meeting minutes.
- 3 Event Authorization approval level based on total expenses associated with the event, not net expense (i.e. income less expense).
- 4 Delegation of authority to a subordinate staff member may be done verbally if the employee making the purchase will be reimbursed via an expense report and the person delegating the authority will be approving the expense report.
- 5 For Single Purchases associated with an approved Event, Trip, or Project Authorization and purchase amount corresponds to detail provided within the Authorization, only Event Owner (or minimum Level 2) approval with Business Office review is required regardless of amount. For disbursement of moneys from designated funds to specified ministry organizations (e.g. Clothe A Child or Angel Food), only Level 3 approval with Business Office review are required for any amount.
- 6 Expense Reports generally require the approval of the employee's supervisor (and higher if required by the amount).
- 7 Delegated spending authority for the Ministry Expansion Fund requires elder approval of the project with a not-to-exceed amount specified in Elder Meeting minutes.
- 8 Authority to approve Cash Advance requests for mission trips is the same as it is for Expense Reports.
- 9 Request for benevolence funds are handled by Shane Griggs, who has an approval limit of \$1,500; all requests above \$1,500 require approval of the X-Pastor of Missional Life (Community Blessing Fund) or Operations Pastor (Love Fund); all staff Love Fund requests should be directed to the Operations Pastor for processing and approval.