

EXPENDITURE AUTHORITIES - PROCEDURE

This list includes Accountable Persons, staff, committee chairs, and others who have expenditure authorities over particular funds, reserves and annual budget items. This is intended as a guide for the Bookkeeper and Administrator in preparing reimbursements for spending out of particular funds and charging them to the appropriate reserves or budgets.

In cases where no committee chair or other authority is serving in that role, the Accountable Person (AP) for that ministry area can approve expenditures.

Expenditures over \$5000 must be approved by the Executive.

Category	Fund Type	Ministry Area	Authority
Addiction Ministry	Budget	Faith in Action	Chair, Addictions
Adult Education	Budget	Faith Development	Chair, Adult Ed
Auction	Temporary Reserve	Executive	Chair, Auction
Audio Visual	Budget	Resource	AP
Book Sale	Temporary Reserve	Faith in Action	Chair, Book Sale
Board Discretionary	Budget	Executive	Board
Buildings and Grounds	Budget	Resource	Chair, B&G
Building Major Maintenance	Reserve	Resource	Chair, B&G
Building Utilities	Budget	Resource	AP
Caretaker Supplies	Budget	Resource	Caretaker
Children's Offering	Temporary Reserve	Faith Development	AP
Communication	Budget	Resource	AP
Community Dinner	Budget	Community Life	AP
Endowment	Endowment	Executive	Board
Faith in Action	Budget	Faith in Action	Executive
General Fund Surplus	Temporary Reserve	Executive	Board
Giving Tree	Temporary Reserve	Faith in Action	AP



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Green Sanctuary	Budget	Faith in Action	Chair, Green Sanctuary
Grounds and Landscaping	Budget	Resource	Chair, B&G
Guest at Your Table	Temporary Reserve	Faith in Action	AP
Hospitality	Budget	Community Life	Chair, Hospitality
Leadership Development	Budget	Executive	Executive
Membership	Budget	Community Life	Chair, Membership
Ministerial Transition	Temporary Reserve	Executive	Board
Minister's Benevolence	Reserve	Executive	Executive
Music	Budget-Reserve	Spiritual Life	Music Director
Office	Budget	Resource	AP
Piano Maintenance	Budget	Spiritual Life	Music Director
Partner Church	Budget – Temp Reserve	Community Life	Chair, Partner Church
Pastoral Care	Budget	Spiritual Development	Chair, Pastoral Care
Plant Sale	Temporary Reserve	Resource	Chair, B&G
Religious Education	Budget	Faith Development	AP
Sabbatical	Budget - Reserve	Executive	Board
Safe Congregation	Budget - Reserve	Executive	AP
Share the Plate	Temporary Reserve	Executive	Board
Staff	Reserve	Executive	Board
Stewardship	Budget	Executive	Chair, Stewardship
Volunteer Recognition	Budget	Community Life	AP
Warm Windows	Temporary Reserve	Faith in Action	Chair, Green Sanctuary
Worship Arts	Budget	Spiritual Life	Chair, Worship Arts

