Dundas Street Centre United Church Policy Manual

Section: C. Finance

Title: **Expense and Cheque Requisitions**

Policy #: C-03

Approved/Amended: Dec. 14, 2013; Dec. 13, 2014; Dec. 12, 2015

Referral Committee: Stewardship

This policy outlines the current authorities for approving expenditures and requisitioning cheques to be issued. The following roles should also be noted:

Requisitioner: Any member or adherent of the congregation.

Primary Designee: The person approved by the Board as the person authorized to expend funds from a specific budget or for a specific project. This person should ideally authorize such expenditures in advance of the expenditure being committed. For Board committees this person will be the committee chair.

Secondary Designee: Another person approved by the Board who may also authorize expenditures and requisition cheques from the same budget /project but ONLY in the absence of the Primary Designee and must sign when the reimbursement is to the Primary Designee. Such a person need not be appointed if expenses occur only rarely (once or twice per year).

Stewards: In the absence of both the primary and secondary designees, Stewards may authorize expenditures and approve cheque requisitions. In addition Stewards/Cheque Signers review the appropriateness of expenses and the allocation to accounts. Stewards may reallocate to a more appropriate account or draw to the attention of any designee any concerns about any expenditure.

In all cases, although individuals may requisition cheques for themselves, they may not authorize a cheque to be paid to themselves

EXPENSE CATEGORIES

1. COMMITTEE BUDGETS: The Primary Designee is always the committee chair. The secondary designee should be another committee member approved by the Board.
2. FUNDS AND PROJECTS: Each such fund or project must have a primary designee who will be the individual most knowledgeable about it. A secondary designee may not be required. If new funds or projects are created during the year, designees should be named at that time.