



**NATION-2-NATION**  
N2NMinistries.org

# **SPENDING AUTHORIZATION AND REPORTING POLICY**

**FINAL | AUGUST 2023**



**n2nministries.org**



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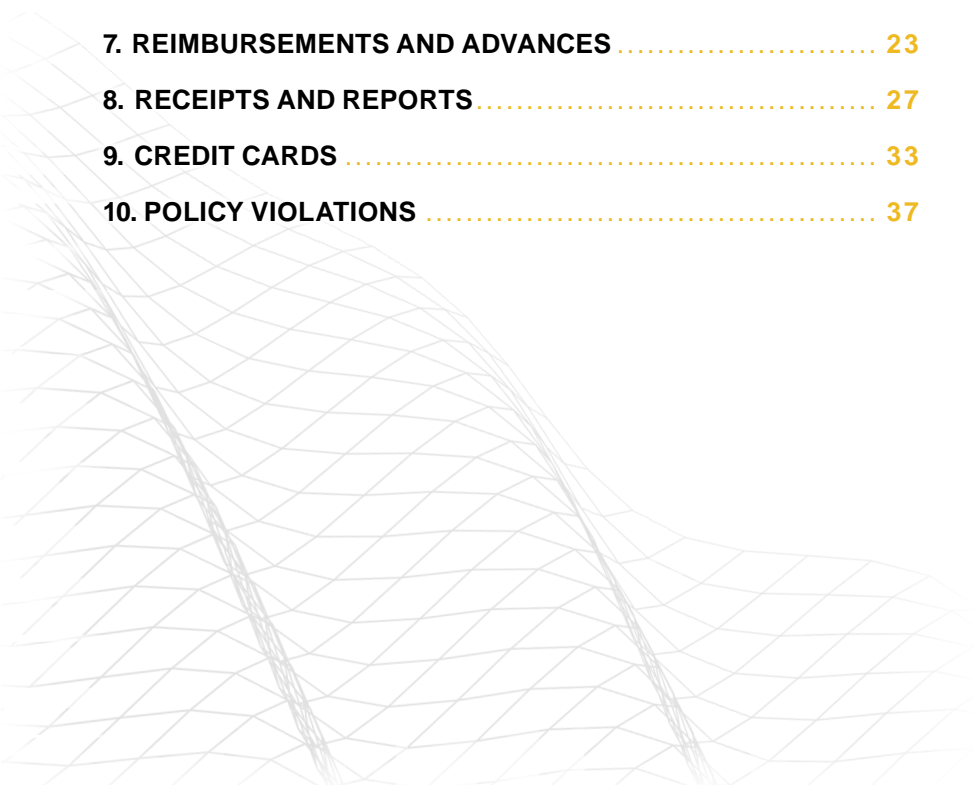
**info@n2nministries.org**

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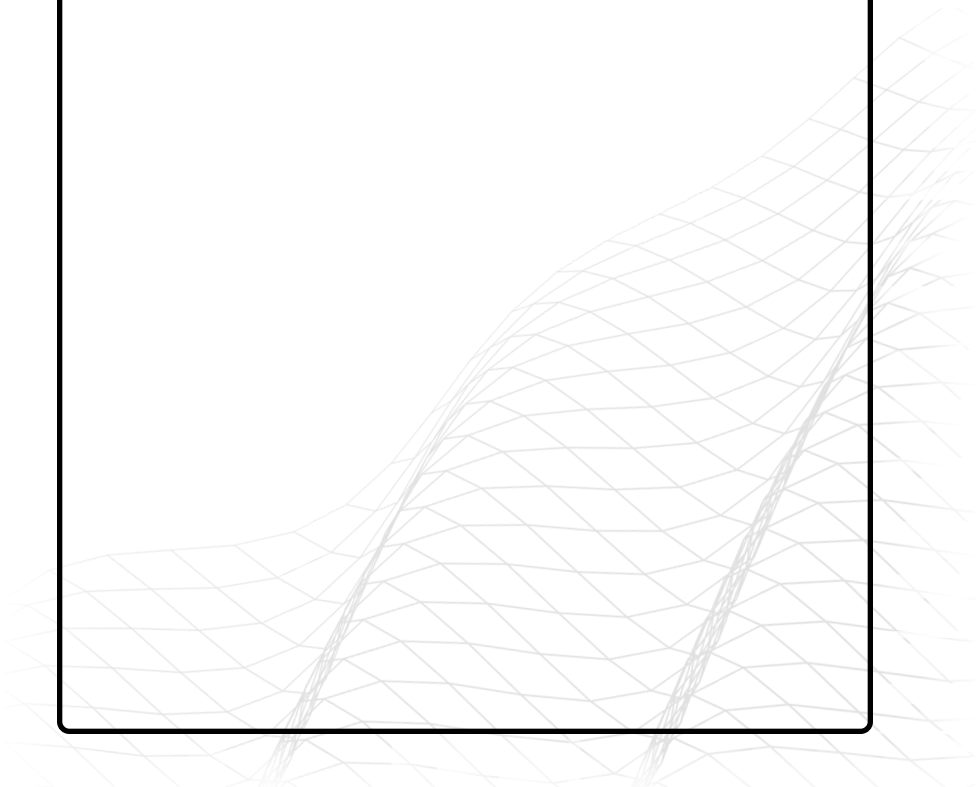
# **SPENDING AUTHORIZATION AND REPORTING POLICY**

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# 1.

# INTRODUCTION

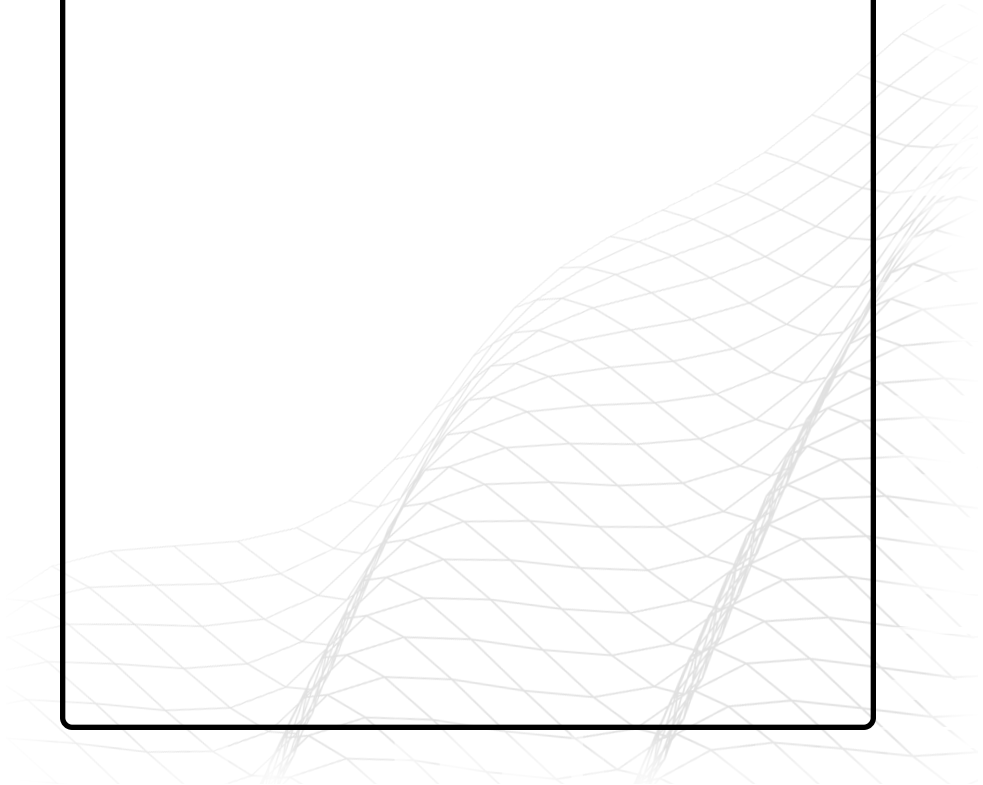


*Nation-2-Nation Ministries prioritizes transparency and accountability in all our financial practices. As a non-profit organization, we are committed to responsible stewardship of the resources entrusted to us by our donors. This policy outlines the importance of reporting spending, how spending reporting is used, and the authorization process for spending. It provides guidelines for submitting spending authorization requests, requesting expense reimbursements, financial reporting, and coordination with the finance director.*

## **1.1 WHY WE REPORT SPENDING**

Non-profit corporations, like N2N Ministries, operate differently from traditional businesses. With no owners or shareholders, we are incorporated solely for public benefit in pursuance of our mission. In exchange for our tax-exempt status, we are accountable to the government, donors, and interested third parties. Our financial activities, including spending, are subject to internal and external scrutiny to ensure funds are used appropriately. The accurate reporting of expenditures helps us ensure transparency, compliance with general accounting principles, compliance with legal obligations, and the responsible use of resources.

## 2. **GENERAL POLICY**



## 2.1 APPLICABILITY

This policy applies to all spending, expense reimbursements, and advance reimbursements for all staff and volunteers at N2N Ministries. Compliance with this policy is mandatory, and exceptions can only be made in advance, and in writing, by the N2N president. Failure to adhere to this policy may result in the forfeiture of reimbursements, revocation of credit card privileges, revocation of spending authority, and disciplinary action.

## 2.2 ELECTRONIC RECORDS

Staff and volunteers must submit all forms, documentation, receipts, reports, authorization requests, and reimbursement requests **by email**. No spending authorization will be provided verbally. Reports will only be accepted by email.

**All spending must be authorized by email, and all spending authorization emails must be CC'd to the finance department.**

## 2.3 DEFINITIONS

### BELOW ARE DEFINITIONS OF SOME OF THE TERMS USED IN THIS POLICY:

#### BUSINESS DAY

Any Monday through Friday in which the N2N Office is normally open.

#### COST-BENEFIT ANALYSIS

A cost-benefit analysis evaluates the pros and cons of a decision or project. It compares the expected costs against the anticipated benefits to determine if the benefits outweigh the costs, helping make informed choices.

#### DEPARTMENT

Any workgroup in N2N Ministries with a permanent area of responsibility, which is overseen by a director.

#### FINANCE COMMITTEE

The Finance Committee is a Nation-2-Nation Board of Directors committee that assists the N2N President in overseeing the ministry's finances. Currently, this committee is S. Brick Cliff, **President of N2N Ministries**; Tim Outlaw, **Secretary of N2N Ministries**; and David Daniel Turner, **Treasurer of N2N Ministries**.

#### FINANCE DEPARTMENT

This is the department responsible for the day-to-day bookkeeping for the ministry. Emails can be sent to the finance department at [finance@n2nministries.org](mailto:finance@n2nministries.org).



## FINANCE DIRECTOR

David Daniel Turner is the director of the Finance Department. He can be emailed at [david@n2nministries.org](mailto:david@n2nministries.org).

## INCIDENTAL

This refers to non-essential expenses that may be authorized to help improve outcomes, aid in fulfilling responsibilities, or for any other reason. See section 4.2.

## NECESSARY

This includes expenses that are absolutely required to fulfill assigned duties, complete assigned projects, save costs, or avoid substantial loss of assets or reputation. See section 4.2.

## PER DIEM

Literally, “by the day.” Per diem refers to a fixed daily allowance that may be provided to staff or volunteers to cover ministry travel expenses. Usually, per diem will be given to cover lodging, or meals and incidental expenses (M&IE), or both.

## PRESIDENT

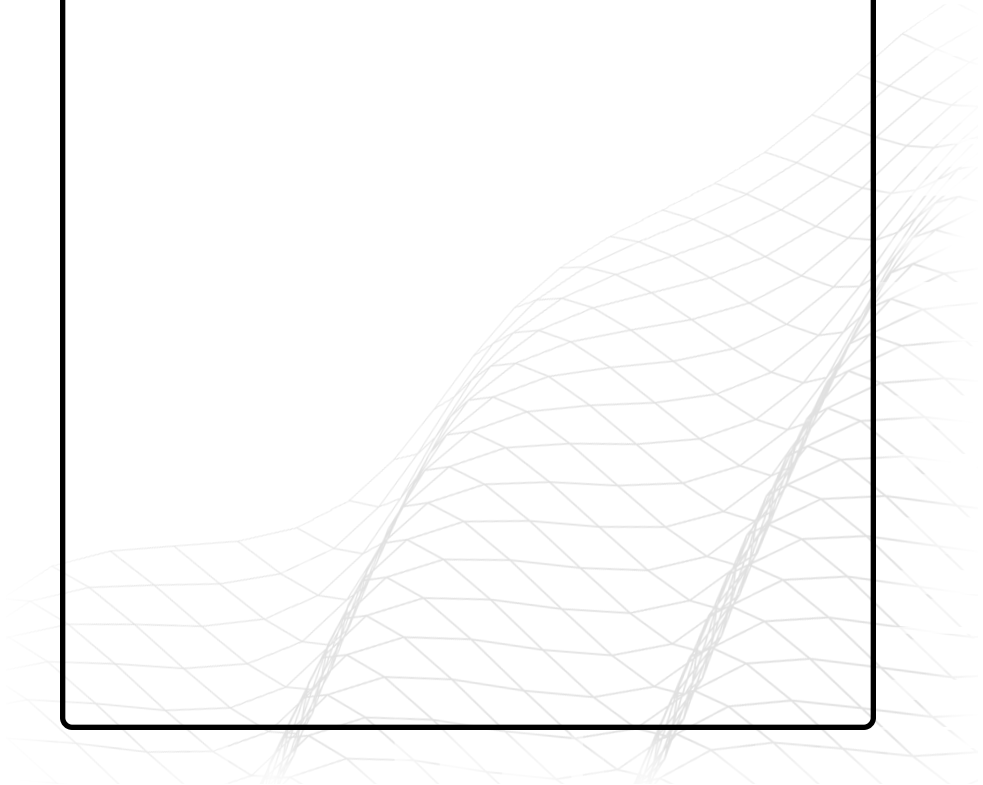
S. Brick Cliff is the president of Nation-2-Nation Ministries. He can be emailed at [brick@n2nministries.org](mailto:brick@n2nministries.org).

## PROJECT

A task or set of tasks to be completed within a limited, defined timeline that accomplishes a specific set of goals.

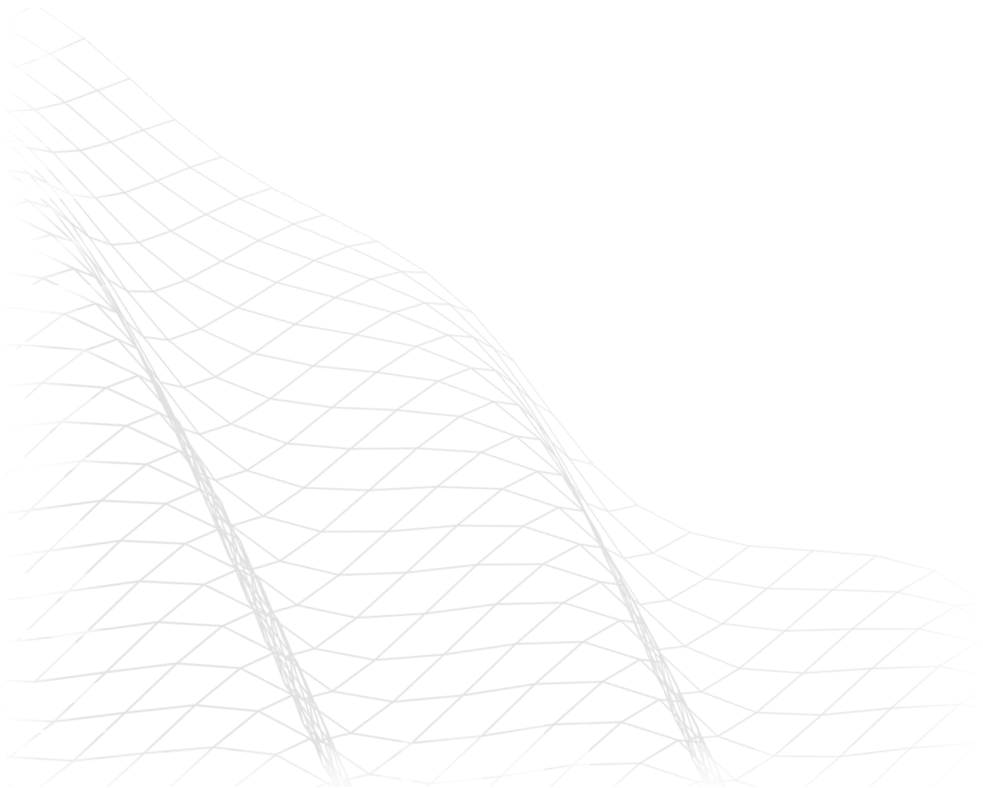
### 3.

# HOW SPENDING REPORTING IS USED



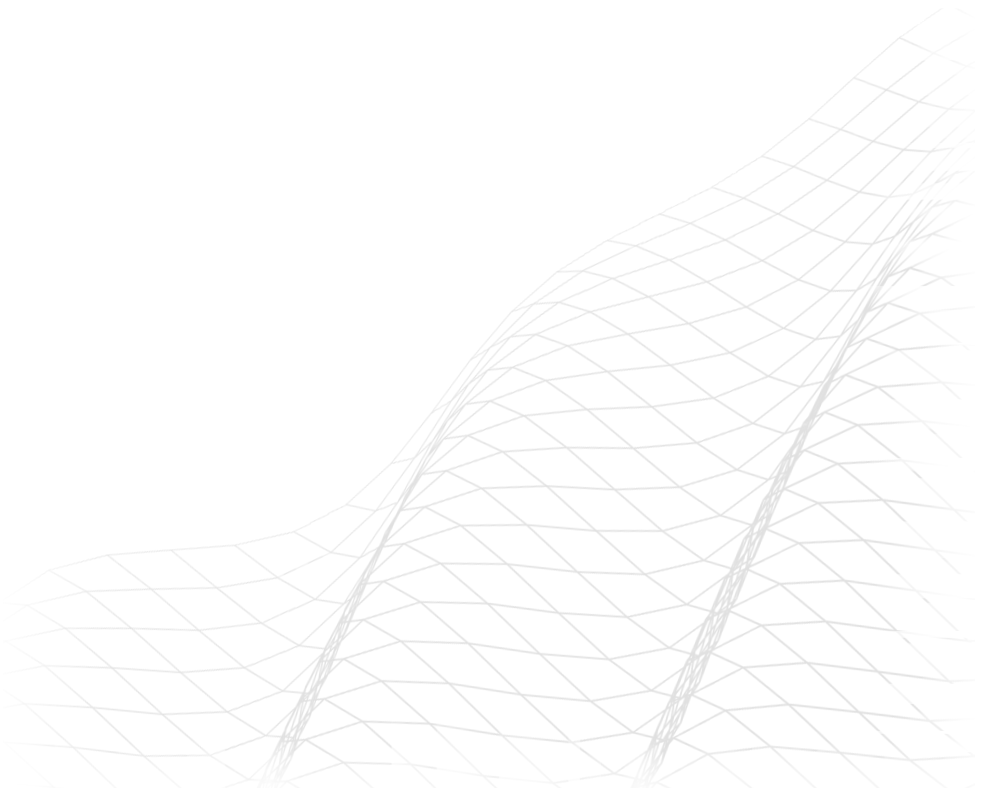
## 3.1 MINISTRY BUDGETING

Accurate spending reporting is crucial for effective budgeting. It enables us to track expenses related to specific purposes and allocate resources accordingly. Within the context of budgeting, it is essential to understand how money is spent and for what purpose. For instance, expenditures related to airfare play a vital role in the ministry's operation. However, it is crucial to differentiate between airfare spent on fundraising efforts, airfare associated with Local Training Program (LTP) graduations, and airfare utilized for filming new courses. By accurately tracking and differentiating these expenses, we can determine the actual cost of the LTP, evaluate the effectiveness of our fundraising efforts, and effectively develop budgets for the ministry as a whole.



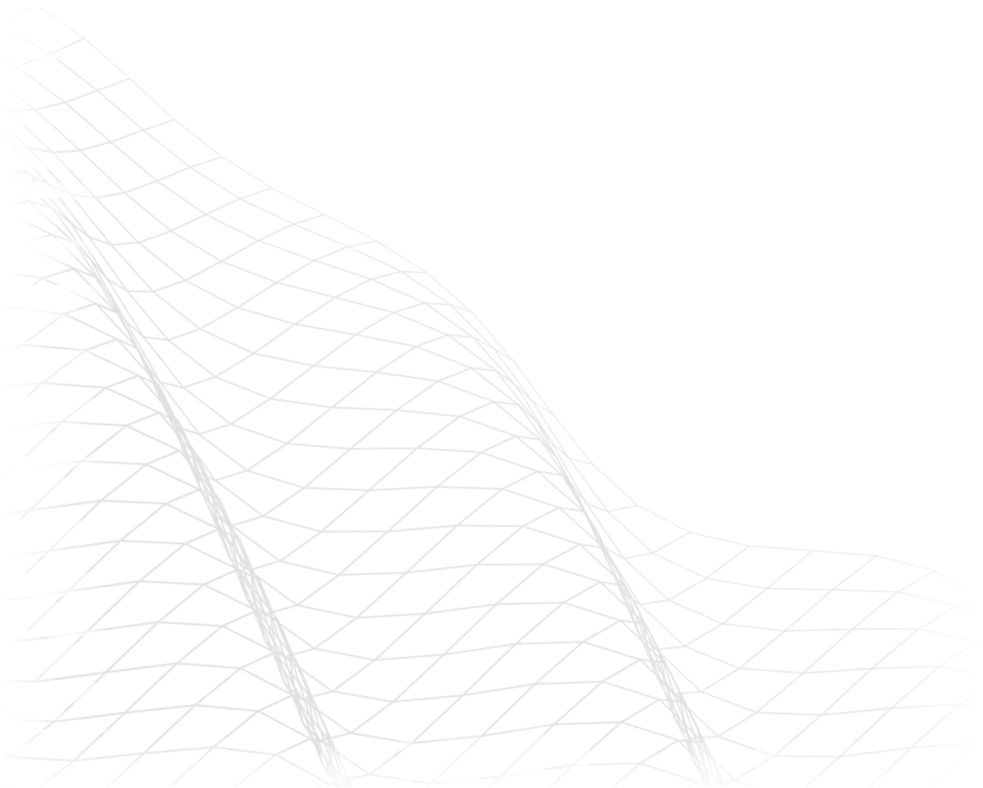
## 3.2 PROJECT BUDGETING

Detailed spending reports are essential for project budgeting. By reviewing past project expenses, such as the cost of a two-week trip to Burundi, we can estimate the costs of similar projects in the future. Project budgeting allows us to conduct objective cost versus benefit analyses and make informed decisions on future resource allocation to prioritize activities that most effectively align with our mission and vision.



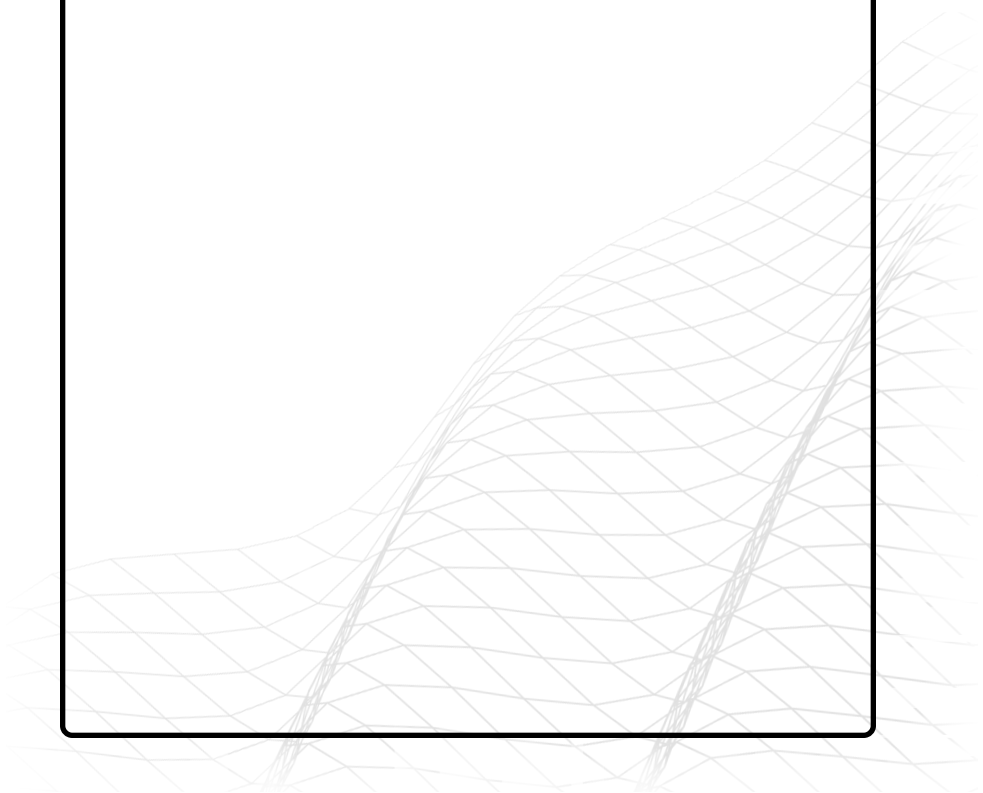
### 3.3 GOOD STEWARDSHIP

Accurate spending reporting assists the ministry leadership and the board of directors in fulfilling their oversight function. As stewards of the resources entrusted to us, we must ensure that spending is aligned with our mission and used effectively. Regular reviews of expenses help us identify opportunities for improvement and optimize resource allocation.



# 4.

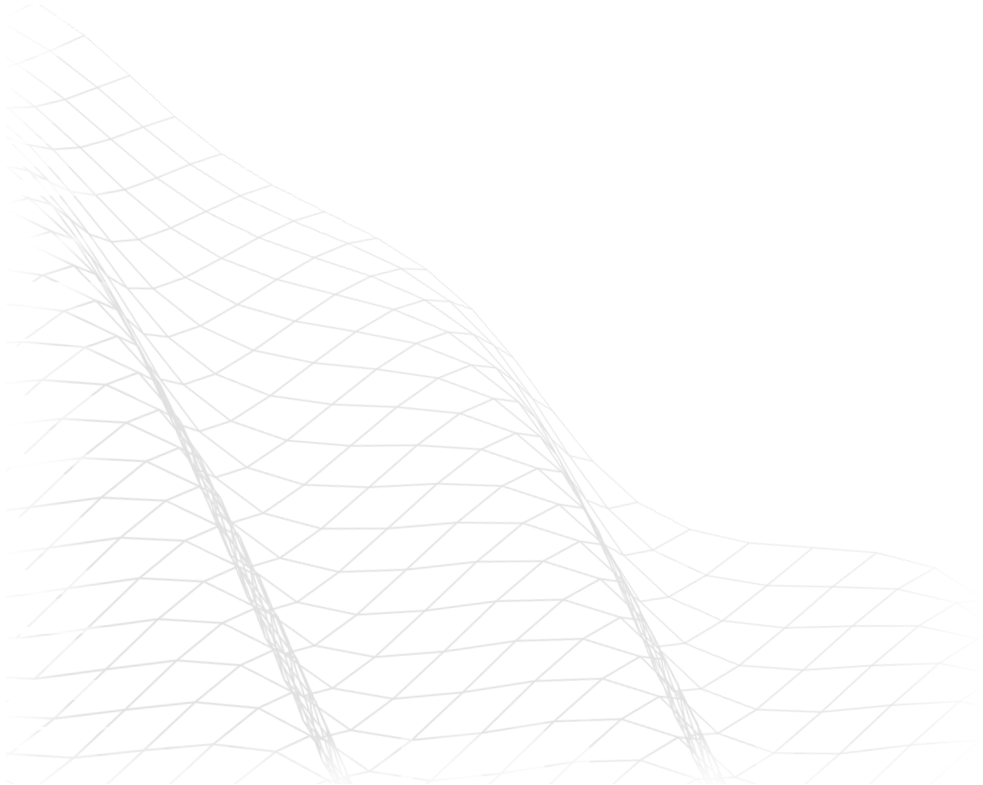
# AUTHORIZATION TO SPEND



## 4.1 SPENDING AUTHORIZATION PROCESS

All spending within N2N Ministries, including expense reimbursement, requires prior authorization. The Nation-2-Nation president holds the primary authority for spending authorization. The N2N board of directors has delegated limited spending authority to the finance committee under specific circumstances.

Individual staff members may receive limited spending authorization from the president for specific purposes. All spending authorization is limited to its express purpose and must be supported by proper documentation, including receipts and reports.

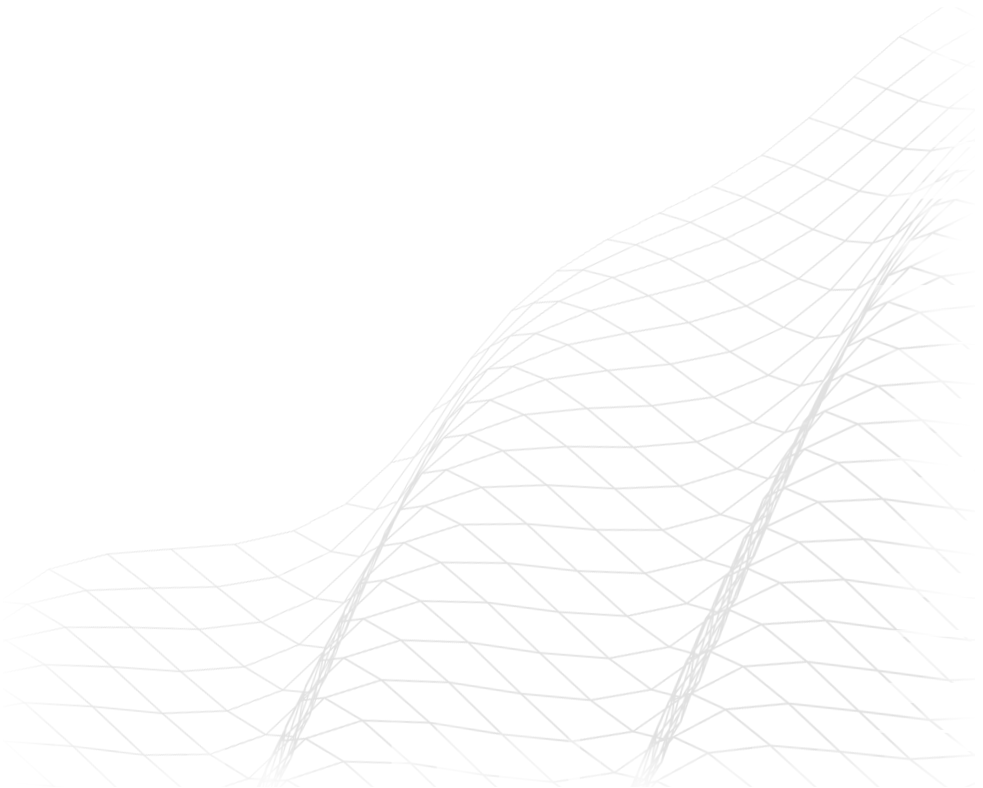


## 4.2 NECESSARY VS. INCIDENTAL SPENDING

All spending within N2N Ministries falls into two categories: **necessary spending** and **incidental spending**.

**Necessary spending** includes expenses that are absolutely required to fulfill assigned duties, complete assigned projects, save costs, or avoid substantial loss of assets or reputation.

**Incidental spending** refers to non-essential expenses that may be authorized to help improve outcomes, aid in fulfilling responsibilities, or for any other reason.



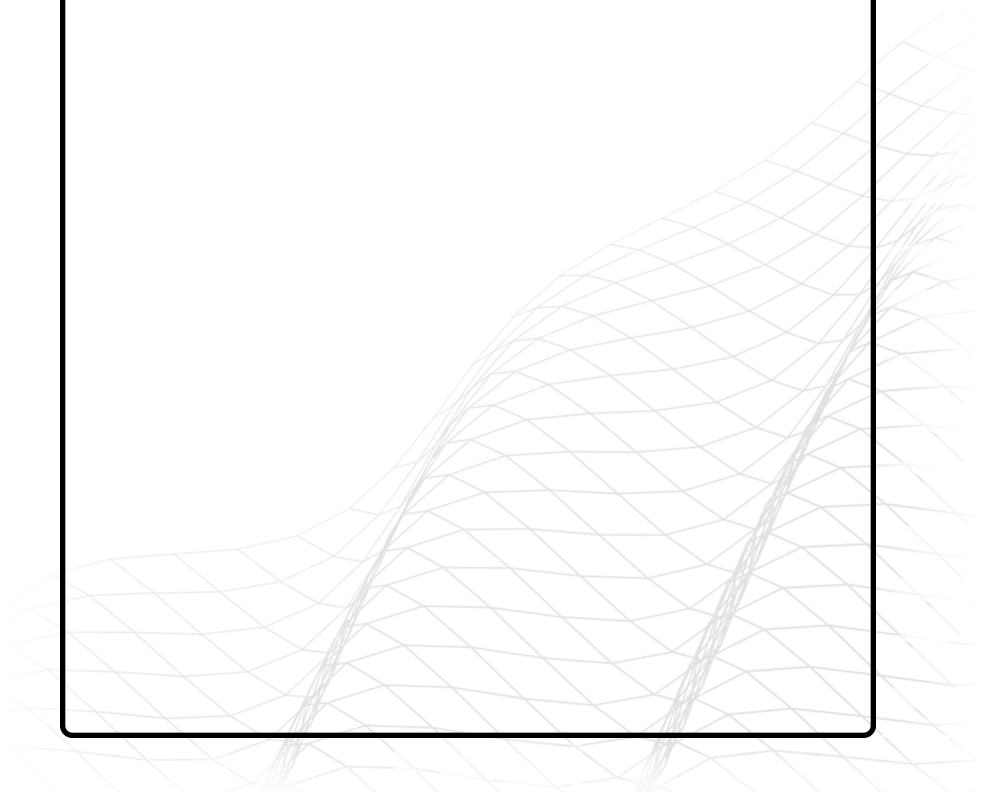


**Example 1:** *The Technical Arts Director has been given authorization to spend money to cover necessary technical arts expenses. Filming is scheduled within the next month, and upon inspection, a critical audio cable is discovered to be faulty. The purchase of a replacement cable would be considered necessary because the cable is necessary to complete the assigned filming project, and failure to replace it would result in the loss of assets already invested in the filming project and the ministry's reputation with the scheduled lecturer.*

**Example 2:** *The Technical Arts Director finds that a new microphone would likely improve audio quality when compared to the microphones that are currently being used. While audio quality is important and the expense is likely to be approved, this would still be considered an **incidental** expense since it is not justified as a necessary expense as the existing microphone is working fine.*

## 5.

# TYPES OF SPENDING AUTHORIZATION



## 5.1 DEPARTMENT SPENDING AUTHORIZATION

Staff members overseeing ministry departments may receive authorization to spend money to cover ongoing expenses related to their department. If a staff member's department requires regularly occurring **necessary spending**, a department spending authorization permits the staff member to spend to cover those **necessary** costs. Additional authorization should be requested for any **necessary** irregular spending exceeding the lesser of \$500 or 50% of regular monthly expenditures for that department. All **incidental spending** related to a department requires a separate authorization.

***Example 1:** If you are in charge of cleaning floors and have been authorized to spend money to cover expenses related to cleaning floors, you would not need separate authorization to buy floor cleaner since that is likely a regular and necessary expense. However, you would need separate authorization to buy a \$2,000 buffing machine, even if deemed necessary, since that would probably exceed 50% of your regular monthly spending on cleaner and other supplies.*

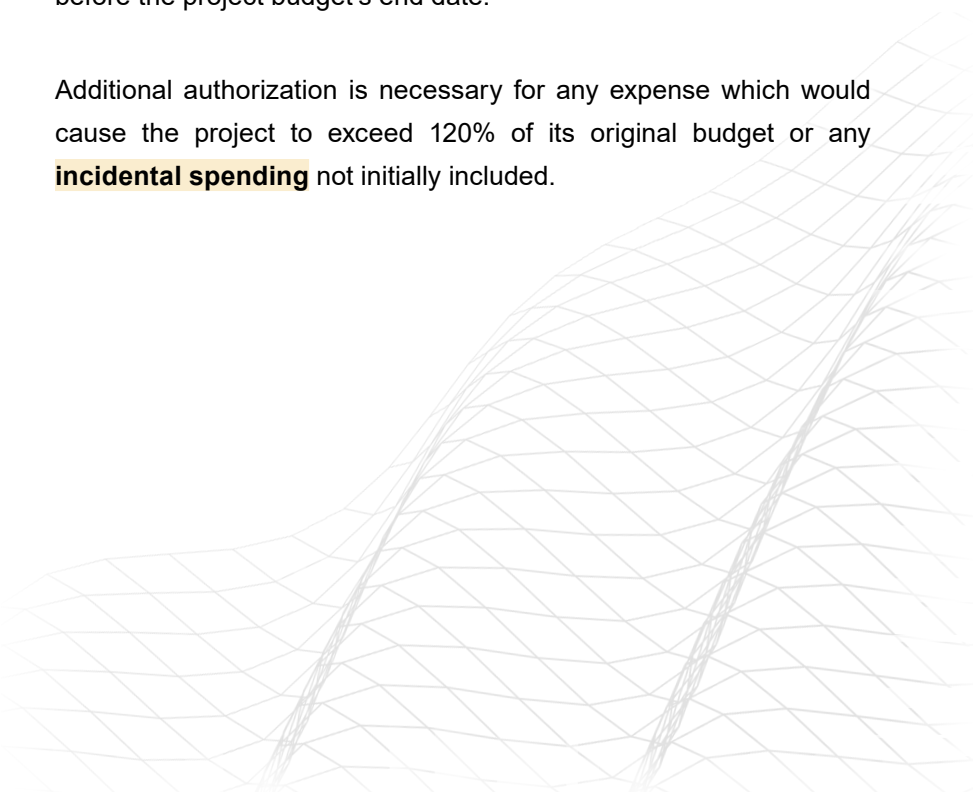
## 5.2 PROJECT SPENDING AUTHORIZATION

All staff members may request spending authorization for projects by submitting a detailed and itemized project budget. The budget should outline the project description, expected outcomes, start and end dates, and a cost versus benefit analysis whenever practical.

If included, The cost-benefit analysis can be as brief or detailed as necessary to compare the project's cost to its expected outcome.

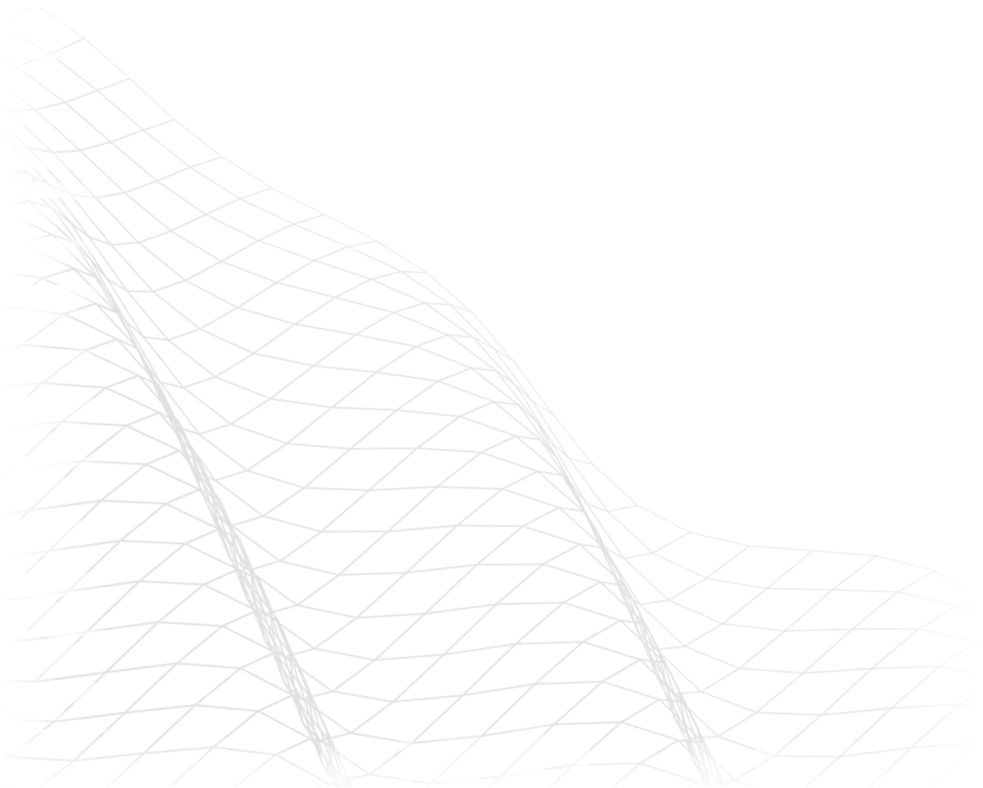
Once approved, staff members may purchase anything listed in the original itemized budget and may spend additional funds **necessary** to complete the project as proposed, as long as all spending occurs before the project budget's end date.

Additional authorization is necessary for any expense which would cause the project to exceed 120% of its original budget or any **incidental spending** not initially included.



**Example 1:** *The IT Director submits a project budget to expand equipment storage. The budget includes three shelves for \$200 each and a third for \$300, totaling \$900.00. In the process of installing the shelves, it is discovered that it is necessary to buy three brackets for \$40 each, totaling \$120. The purchase of the three brackets will not require additional authorization because the \$120 added to the original \$900 does not exceed 120% of the original \$900 budget (\$1,080).*

Project expenses must be documented, and receipts must be turned in as they are incurred according to sections 8.2 and 8.5.



## 5.3 INCIDENTAL SPENDING AUTHORIZATION

All **incidental spending** requires explicit approval unless included in an approved project budget. **Incidental expenses** must have their purpose clearly defined on their receipts.

## 5.4 TRAVEL SPENDING AUTHORIZATION

Travel spending follows the same authorization process as project spending (section 5.2). A detailed project budget should be submitted, including all travel-related expenses. Part or all of a travel budget may be requested as a Reimbursement Advance (section 7.2) if warranted. Likewise, part or all of a travel budget may be requested and approved as a Per Diem allowance (section 7.3).

### 5.4.1 Travel Spending Limitations

No other type of spending authorization (e.g., department spending authorization) should be used for travel unless explicitly authorized. All travel expenses shall be explicitly authorized in writing.

## 5.5 MEAL / ENTERTAINMENT / FOOD SPENDING AUTHORIZATION

To ensure compliance with IRS regulations and align expenses with our ministry's mission, meal, food, and entertainment expenses must serve a purpose beyond just providing a good meal. Refer to Section 8.2 for specific requirements regarding receipts and documentation for these expenses.

### 5.5.1 Meal / Food Authorization General Restrictions

Except for meals and food explicitly pre-approved in project budgets, all spending on meals, entertainment, and food is considered **incidental** and requires explicit authorization from the president. No other authorization to spend ministry funds, such as a department spending authorization, permits spending on meals, food, or entertainment unless it was explicitly authorized by the N2N president in writing.

Authorization for meal or food expenses is typically only granted for business meetings, primarily if the meeting's occurrence significantly benefits from providing a meal. When requesting authorization, include a complete list of all persons covered by ministry funds and a justification for their presence at the meeting.

### 5.5.2 Meal / Food Authorization Travel Restrictions

N2N Ministries can authorize travel meal expenses only as part of a per-diem meals & incidental expenses (M&IE) reimbursement or advance. To request meal expense authorization, include a per-diem reimbursement or advance request along with the rest of your travel spending authorization request, as outlined in Section 5.4.

## 6.

# SUBMITTING SPENDING AUTHORIZATION REQUESTS

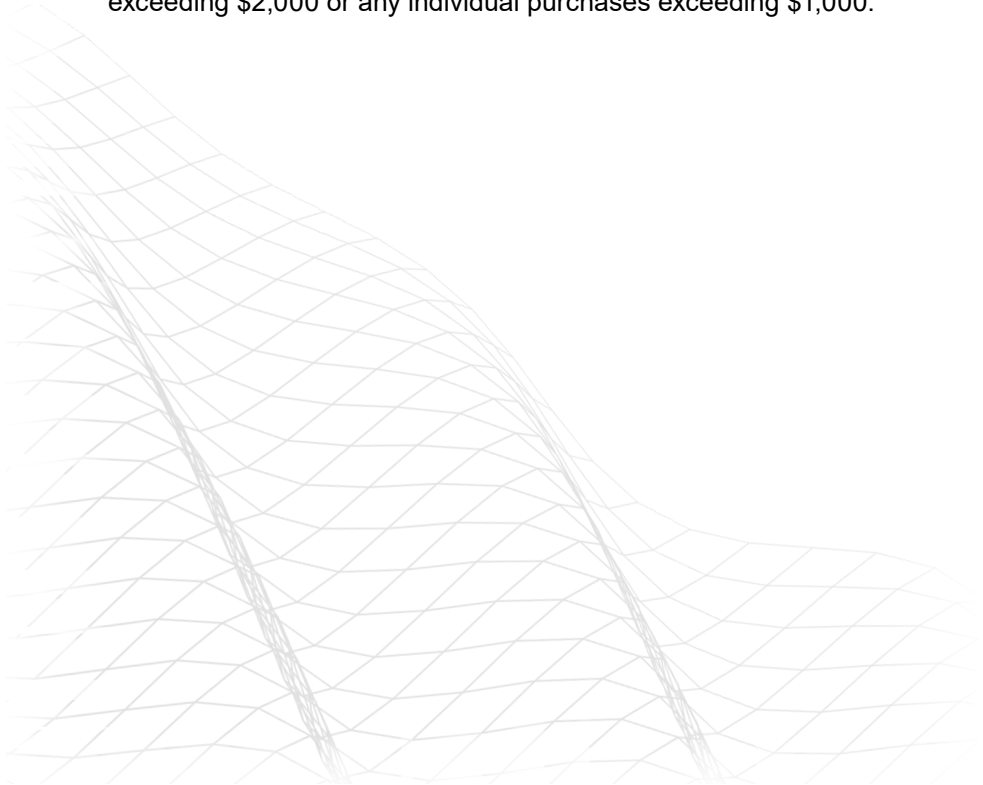


## 6.1 SUBMISSION PROCESS

All spending authorization requests must be submitted in writing via email to the N2N president. Additionally, all requests should be CC'd to [finance@n2nministries.org](mailto:finance@n2nministries.org) for record-keeping purposes. Clear and concise communication is essential for quick responses to authorization requests.

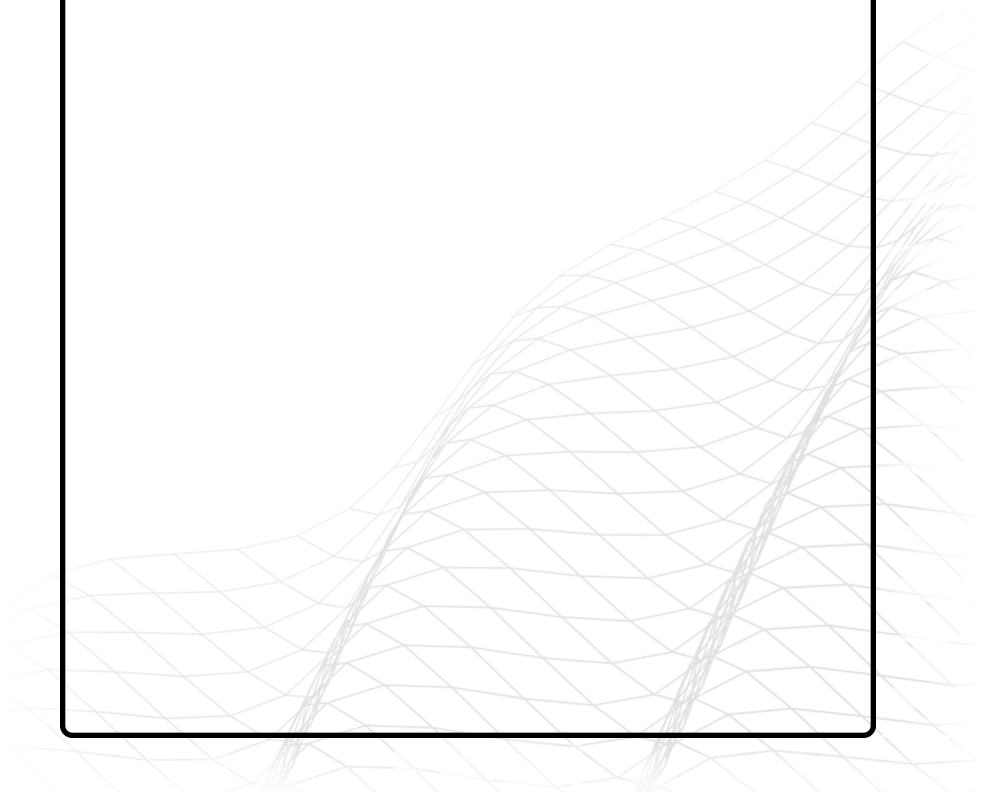
## 6.2 COORDINATION WITH THE FINANCE DIRECTOR

Coordination with the finance director is necessary for project budgets exceeding \$2,000 or any individual purchases exceeding \$1,000.



# 7.

# REIMBURSEMENTS AND ADVANCES



## 7.1 REIMBURSEMENTS

Only expenses that have received approval according to this policy's previous sections (Sections 4, 5, and 6) will be considered for reimbursement. Only expenses authorized before they were incurred will be eligible for reimbursement.

### 7.1.1 Requesting Reimbursements

To request reimbursement, complete the reimbursement request form. Along with the form, all necessary receipts or reports must be attached per this policy's guidelines outlined in sections 8.2, 8.3, and 8.4.

## 7.2 REIMBURSEMENT ADVANCES

Expense Reimbursement Advances may be available for expenses expected to be incurred during travel (section 5.4). Approved advances typically cover between 100% and 120% of the estimated expenses expected to be incurred during the travel period. This provision ensures that staff or volunteers have adequate funds to cover their anticipated costs.

### 7.2.1 Requesting an Advance

To request an advance, include it as part of the budget included with a Travel Spending Authorization Request. The approval of advances will be subject to certain considerations, particularly credit card utilization in the region where travel occurs.

## 7.2.2 Documentation and Excess Funds

All expenses covered by Reimbursement Advances must be meticulously documented. Upon completion of a domestic trip or project, any remaining funds from the advance must be returned to N2N within **five business days** per section 7.4. Upon the completion of an international trip any remaining funds from the advance must be returned to N2N within **ten business days** per section 7.4.

## 7.3 PER DIEM ALLOWANCE

A per diem allowance may be available, with approval from the N2N president, to individuals requesting travel spending authorization. This allowance offers the convenience of a flat daily rate that may cover any combination of lodging, meals, and incidental expenses, eliminating the need for detailed documentation.

### 7.3.1 Requesting a Per Diem Allowance

To request a per diem allowance, staff and volunteers must include it as a component of their project budget (section 5.4) when submitting a Travel Spending Authorization Request. If authorized, per diem allowances will be granted as a cash advance.

### 7.3.2 Reporting Requirements

Per diem allowances do not require detailed documentation, such as itemized receipts. However, staff and volunteers who receive a per diem allowance must submit a travel report per section 8.4.

### 7.3.3 Per Diem Rates

The per diem rate will be determined by the N2N president, ensuring it does not surpass the U.S. government rates established by the U.S. General Services Administration for domestic travel or the U.S. Department of State's Office of Allowances for international travel. The first and last days of travel will be counted as half days.

### 7.3.4 Recalculation of Per Diem Allowances

If a budgeted trip is shortened or modified, resulting in fewer days of travel, the per diem allowance will be recalculated based on the actual duration of the trip. Any excess per diem funds provided in advance of a domestic trip must be returned to N2N within **five business days** of the end of the trip per section 7.4. Any excess per diem funds provided in advance of an international trip must be returned to N2N within **ten business days** of the end of the trip per section 7.4.

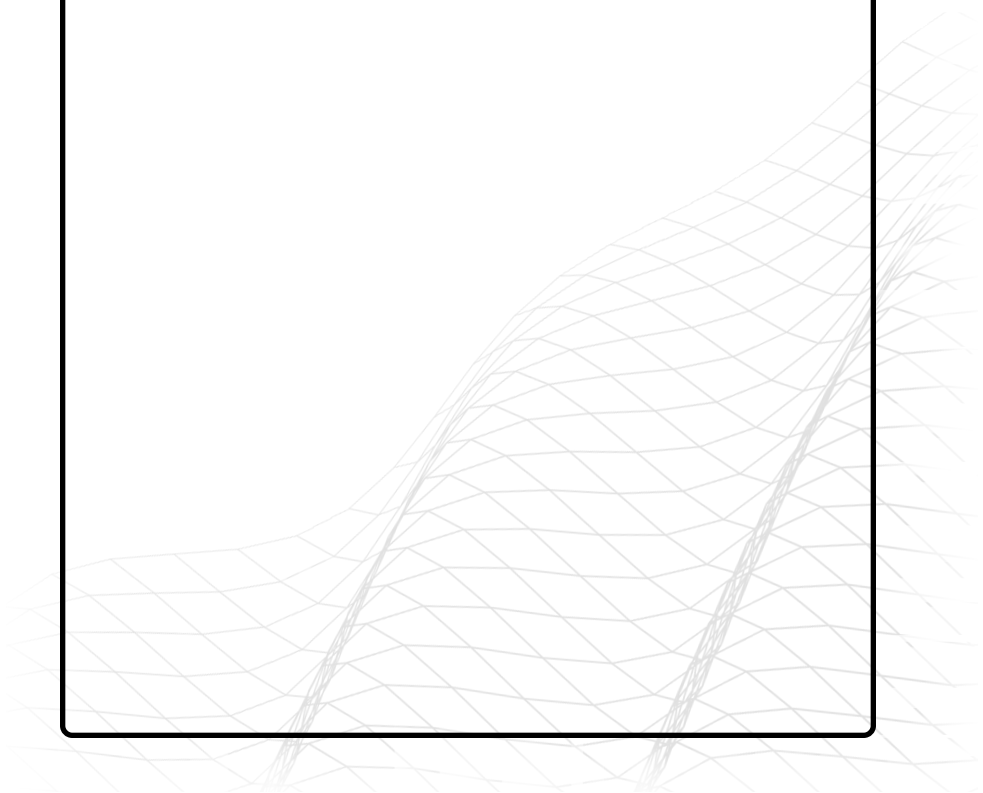
## 7.4 RETURNING EXCESS FUNDS

The return of excess funds from reimbursement advances or recalculated per diem advances should be made via cash or check. Checks should be made out to N2N Ministries. Funds should be mailed or delivered to the Finance Office in the Harlingen office or to the Finance Director.

Returning excess funds via credit or debit card or through ACH or wire transfers is strictly prohibited unless explicit authorization is obtained from the finance director. This measure helps N2N avoid any bank charges or fees associated with the return of N2N funds.

# 8.

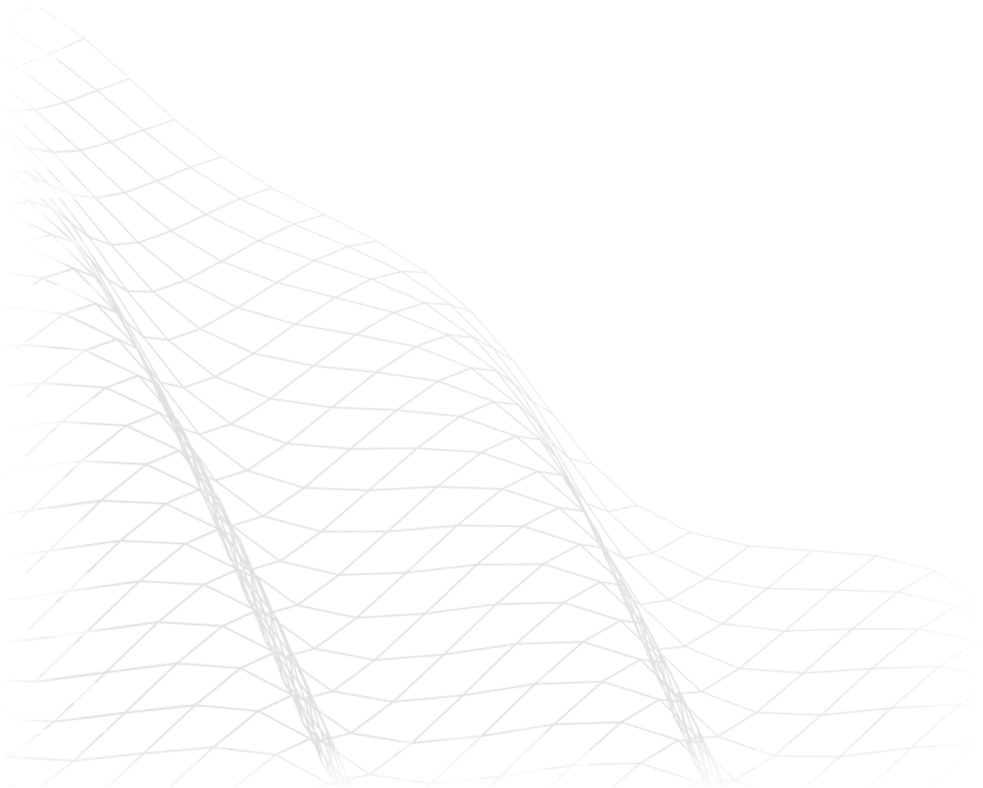
# RECEIPTS AND REPORTS



## 8.1 RECEIPT AND REPORT APPLICABILITY

All purchases, charges to the N2N credit card, service subscriptions, or any action that obligates Nation-2-Nation to make a payment must be documented according to section 8.2. All staff and volunteers authorized to spend ministry funds (section 5) are fully responsible for turning in receipts and any other documentation according to the rules of this section.

Only the N2N president or the N2N finance director may make an exception to this section. And all exceptions must be in writing.



## 8.2 RECEIPTS

Two elements are required for all expenses: proof of purchase and a purpose or justification for the spending.

### 8.2.1 Proof of Purchase

The proof of purchase can be in various formats, including receipts, paid invoices, and vendor folios. The proof of purchase can be obtained and submitted in various electronic formats, such as a scanned sheet of paper, a screenshot of a confirmation screen, a downloaded PDF file, or even a cell phone snapshot of a receipt.

Regardless of the format, the proof of purchase must include the following information:

- The dollar amount of the purchase
- The item(s) that were purchased
- The name and contact information of the vendor
- The date of purchase

### 8.2.2 Justification for the Spending

In addition to proof of purchase, each expense must include a purpose or reason for the spending. This explanation goes beyond a mere description of the item and should indicate what purpose the item was purchased for.



**Example 1:** *Postage could be used for many different purposes. Among other things, it could be used for fundraising, operating the LTP (including fulfilling orders), promoting the LTP, or sending records to the IRS. These are all distinct purposes with distinct accounting categories attached to them.*

The justification for the spending can be included on the scanned proof of purchase or included in the email used to send the proof of purchase. Staff and volunteers are strongly encouraged to include an accurate chart of accounts number and a detailed description to facilitate precise expense tracking.

## 8.3 MEAL, FOOD, AND ENTERTAINMENT RECEIPTS

Except for travel meal expenses covered by a per-diem reimbursement or advance, all meal, food, and entertainment receipts must include everything required by Section 8.2, plus the following information:

### 8.3.1 Purpose of the Meeting

Meal, food, and entertainment receipts must include the purpose of the meeting.

### 8.3.2 Relationship of the Meeting to the Ministry's Mission

Meal, food, and entertainment receipts must include a description of the business being discussed which ties it to a function or mission of the ministry.

### 8.3.3 Justification for Attendance at the Meeting

Meal, food, and entertainment receipts must include the full name of everyone present at the meeting and their relationship to the business being discussed.

This information can be included on the actual meal, food, or entertainment receipt, or it can be included in the email or with other documentation used to submit the receipt.

**Example 1:** *This is how the information provided with a meal receipt might look if the LTP Director were meeting with two pastors:*

- Meeting to discuss starting an LTP school in Spring Family Church
- Marina Linder, LTP Director
- Pastor John Smith, SFC Senior Pastor
- Pastor Ray Tanner, SFC Family Pastor
- Joann Tanner, wife of Pastor Ray Tanner

## 8.4 LARGE PROJECT REPORTS AND TRAVEL REPORTS

Staff are required to generate a brief written report upon the **conclusion** of any authorized project with an initial budget exceeding \$3,000 or upon the conclusion of any authorized travel. The report should summarize the project or travel in one or two paragraphs. The report should also detail any observed and expected outcomes and compare actual spending to the initial budget.

The report should include the original budget as an attachment and be submitted to the N2N President and CC'd to [finance@n2nministries.org](mailto:finance@n2nministries.org).

## 8.5 DUE DATES

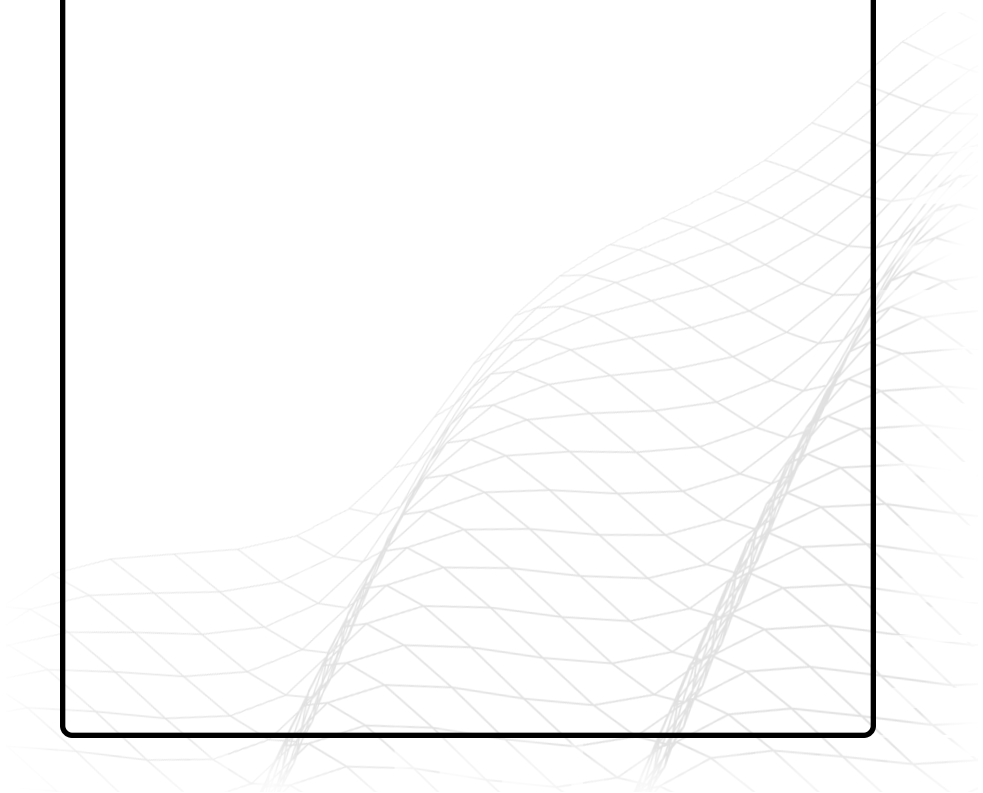
Except for expenses incurred during authorized international travel, all purchases, charges to the N2N credit card, service subscriptions, or any action that obligates Nation-2-Nation to make a payment must be documented according to section 8.2 and submitted to the finance department by email within **three business days**.

Expenses incurred during authorized international travel must be documented according to section 8.2 and submitted to the finance department by email within **ten business days** of the conclusion of the international travel.

Reports required under section 8.4 must be submitted within **ten business days**.

# 9.

# CREDIT CARDS



## 9.1 ELIGIBILITY

Eligibility for issuance of an N2N credit card is at the sole discretion of the N2N president. Employees under probation or suspended employment will be ineligible or disqualified from credit card privileges.

Credit card privileges can be revoked at any time by the N2N president, with or without cause.

## 9.2 CREDIT CARD HOLDER RESPONSIBILITIES

Staff and volunteers who are issued an N2N credit card are fully responsible for the proper use of the card and for all charges made to it.

### 9.2.1 Proper Use

Staff and Volunteers who are issued an N2N credit card are to use it only to make purchases authorized according to this policy (sections 4, 5, 6). And all charges made to the credit card must be documented, with receipts and reports properly submitted according to this policy (section 8). Use of the credit card in any way not permitted by this policy is strictly prohibited.

## 9.2.2 Security and Accountability

Staff and Volunteers who are issued an N2N credit card are responsible for safeguarding the credit card from unauthorized use. The card should not be shared with others, including other staff or volunteers. The card must be immediately reported to the finance director if it is lost, stolen, or compromised. Failure to comply with this policy when using an N2N credit card may result in the loss of credit card privileges, disciplinary action, or even legal consequences per section 10.2.

## 9.3 PURCHASES ON OTHERS' BEHALF

Staff and Volunteers who are issued an N2N credit card may make purchases on behalf of a subordinate authorized to spend ministry funds under section 5.2 or section 5.3. The staff or volunteer who was issued the credit card is fully responsible for verifying that the purchase was authorized correctly. And the staff or volunteer who was issued the credit card is also fully responsible for ensuring that their subordinate submits any receipts, reports, or other documentation per section 8.

## 9.4 ACCIDENTAL PERSONAL CHARGES

If an N2N credit card is mistakenly used to pay for a personal expense, the staff or volunteer to whom the credit card was issued is responsible for reimbursing Nation-2-Nation for 100% of the accidental charge within **24 hours** of the discovery of the charge. Reimbursement may be made by any method.

### 9.4.1 Failure to Reimburse

Failure to reimburse Nation-2-Nation for accidental personal charges per section 9.4 will result in the loss of credit card privileges. Further disciplinary action may be considered under sections 10.2 and 10.1.

### 9.4.2 Multiple Accidental Personal Charges

Multiple accidental uses of an N2N credit card in any calendar quarter will result in the loss of credit card privileges unless the N2N president makes an exception in writing. Further disciplinary action may be considered under section 10.2.

# 10. POLICY VIOLATIONS

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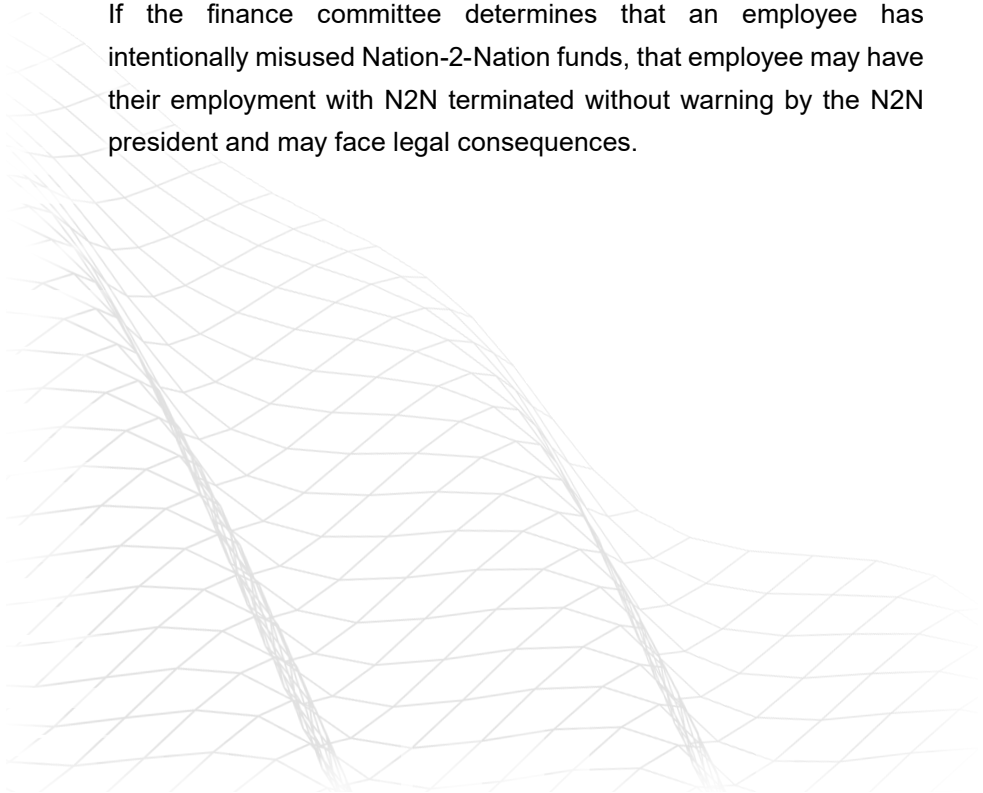
## 10.1 INTENTIONAL MISUSE OF FUNDS

### 10.1.1 By Employees

If an employee is suspected of intentionally misusing Nation-2-Nation funds, their employment may be suspended without warning by the N2N president, or in the president's absence, by a majority vote of the finance committee so that an investigation of the matter by the finance committee may commence.

Employees who have had their employment suspended under this section will have their credit card privileges and spending authorization revoked until their regular employment is reinstated.

If the finance committee determines that an employee has intentionally misused Nation-2-Nation funds, that employee may have their employment with N2N terminated without warning by the N2N president and may face legal consequences.



### 10.1.2 By Non-Employed Staff or Volunteers

If a non-employed N2N staff member or volunteer is suspected of misusing Nation-2-Nation funds, they may be temporarily barred from the Nation-2-Nation premises, their credit card privileges may be suspended, and spending authority may be revoked by the N2N president, or in the president's absence, by a majority vote of the finance committee, so that an investigation of the matter by the finance committee may commence.

If the finance committee determines that a non-employed N2N staff member or volunteer has intentionally misused Nation-2-Nation funds, that staff member or volunteer may be permanently barred from the N2N premises by the N2N president and may face legal consequences.

## 10.2 UNAUTHORIZED SPENDING

Unauthorized spending of ministry funds may result in loss of credit card privileges, suspension of employment, termination of employment, and in some cases, legal consequences.

Section 10.1 will apply to staff and volunteers who knowingly spend funds without authorization or are suspected of knowingly spending funds without authorization.

## 10.3 FAILURE TO SUBMIT RECEIPTS OR REPORTS

### 10.3.1 Past Due Receipts or Reports

Staff or volunteers must turn in any past due receipts or reports within two business days of notice by the finance department. Failure to submit multiple receipts charged within the same month, or individual receipts amounting to \$800.00 or more of spending, within **two business days** of receiving a notice will lead to the suspension of credit card privileges and disqualification for future reimbursement advances.

### 10.3.2 Pattern of Late Receipts or Reports

Staff or volunteers who fail to submit receipts on time for multiple purchases (per section 8) in multiple successive calendar months will lose credit card privileges and be disqualified for future reimbursement advances.

## 10.4 EXCEPTIONS

Section 10 can only be suspended or overridden by the N2N president, in writing, on a case-by-case basis.



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