ADMINISTRATIVE PROCEDURES AND GUIDELINES

CARRYING OUT EXISTING, APPROVED SPENDING CONTROLS

Approved | Version 1.0 | Prepared By Yolanda Butler | November 5, 2026 | Effective November 6, 2026

Purpose And Scope

Use this procedure to record, route, review, approve and process GFMN spending and fundraising requests. It applies to everyone who submits, reviews or processes GFMN expenditures.

The Decision Matrix, approved Board resolutions and valid written delegations set decision rights, limits, required signers, restrictions and exceptions. Changes to those controls follow the applicable approval route.

Roles In The Approval Process

Role	What the role does here
President	Approves upfront vendor payments before the financial signers, and other assigned matters, when existing authority requires it. Record the decision and its scope.
Treasurer	Checks available funds, budget, restrictions and supporting records. Provides one of the two required financial approvals.
Interim Executive Director	Checks the operational purpose, spending authority and supporting records. Provides the other required financial approval and coordinates processing.
Finance Committee	Reviews requests, completeness, financial records and recommendations within its role. Committee review does not replace approvals reserved to others.

Record the President's approval first when existing authority requires it. The Treasurer and Interim ED must both give financial approval. These requirements do not permit an "any two of three" arrangement.

Authority And Approved Source Records

Decision Matrix: financial approval routes in rows 5-13 and operational procedures in row 32. Resolution 3: officer responsibilities, paragraph 4 and Exhibit A. Resolution 4: paragraph 4. Resolution 5: paragraphs 1-5. Bylaws: sections 5.3, 5.6 and 8.3.

Resolution 3: Governance and roles

Resolution 4: Governing document rules

Resolution 5: Separation of duties and two signatures

From Request To Recorded Payment

Keep the request, approvals and payment record together. Follow the applicable spending authority at every step.

1. Prepare the written request. Record the requester, program, purpose, legal payee, full amount, budget line, funding source and timing. Attach quotes, invoices, scope or receipts. Identify existing obligations, new requests, restrictions and conflicts. For fundraising, include estimates, upfront cash needs, vendor terms and the beneficiary.

2. Submit and review. Send the request to the Interim ED and Finance Committee. The Treasurer checks funds, budget and funding restrictions. Log the request and status, and obtain missing information before a decision.

3. Check the approval route. Record any required Board or member approval and written delegation references. Check spending pauses or restrictions and whether the President must approve. Refer unclear authority to the authorized decision-maker before a booking, commitment or payment.

4. Record the President's approval when required. For upfront vendor payments and other matters assigned under existing authority, record this approval before the two financial approvals. Obtain any separately required Board or member approval.

5. Obtain both financial approvals. The Treasurer and Interim ED each check the payee, amount, records, funding restrictions and spending authority. Both sign checks. Electronic payments, payroll batches and automatic debits need both documented approvals before release or debit.

6. Process, record and reconcile. Use authorized GFMN accounts and access. Keep proof of payment and code the expense. Separate requesting, approving, releasing, recording and review where practical. Reconcile bank accounts monthly, obtain independent review, and include missing records and control exceptions in existing monthly Board reporting.

Requests That Need Extra Attention

Conflicts or unavailable signers. No one approves their own payment. Use a disinterested alternate designated by the Board in writing when a required financial signer is unavailable or conflicted. No blank or pre-signed checks, shared credentials, or splitting transactions to avoid approval limits.

Pauses, obligations and changes. Existing pauses stay in force until the appropriate authority changes them in writing. Route earned wages, taxes and valid obligations promptly under existing controls. Urgency does not create approval authority. Changes to policy, limits, roles, signers or requirements follow the applicable approval route.

Forms and records. Addenda A-C are recording aids. Equivalent written records may be used if they capture the existing requirements, unless a separately approved rule requires a particular format. Completing a form does not authorize spending.

Addendum A: Spending Request And Authority Check

Use with Addendum B for approvals and payment. Add the fundraising supplement in Addendum C when needed. Keep supporting records with the request.

Request ID

Request date

Program or department

Requester name

Contact and role

Payee - exact legal name

Full requested amount

Budget line or account

Funding source

Business purpose and description

Grant, donor or other funding restrictions

New request or existing obligation?

Commitment date needed

Payment date needed

Quote, invoice, scope or receipt references

Financial interest, conflict disclosure or recusal, if applicable

Board or member approval, or written delegation reference, where required

Applicable spending pause or restriction and authority check

Request preparation and committee review do not replace the approvals recorded in Addendum B.

Addendum B: Authorization And Payment Record

Record the authorized person's approval, signature or authenticated approval reference. Leave decisions blank until the appropriate review is complete.

Linked request ID

Payee and amount reference

President Approval When Existing Authority Requires It

Required? Yes or No

Applicable authority or basis

President - name, signature or approval reference

Date

Decision

Approved upfront amount, scope and conditions

Treasurer And Interim ED Both Required

Each checks the payee, amount, records, restrictions and spending authority. Both approvals must precede payment release or debit.

Treasurer - name, signature or approval reference

Date

Decision

Interim ED - name, signature or approval reference

Date

Decision

Financial decision, approved amount and conditions

Board-designated alternate and written authority reference, if applicable

Payment And Independent Review

Payment confirmation or transaction reference

Payment date

Recorded or coded by

Reconciliation, independent review reference and follow-up

Keep approvals and proof of payment with the request. Approval does not lift a spending pause or replace a separately required Board or member action.

Addendum C: Fundraising Details And Estimates

Attach to Addendum A. Record all required approvals in Addendum B. Revenue estimates and completion of this supplement do not authorize spending.

Linked spending request ID

Program or campaign

Activity or event name

Organizer and contact

Activity date or period

Venue, location or platform

Purpose, beneficiary and intended use of proceeds

Est. gross receipts

Est. total costs

Est. net proceeds

Upfront cash needed

Legal vendors or payees, scope and quote references

Deposits, advances or other upfront amounts and due dates

Cancellation, refund and payment terms

Restricted funds, sponsor conditions or donor restrictions

Insurance or permission references, where applicable

Additional supporting records and follow-up notes

Keep the underlying budget, quotes and agreements with the linked spending request.