

**DVCA**  
**SPENDING AND INVOICE APPROVAL PROCESS**

All operating expense accounts are assigned a committee/ person responsible for reviewing all spending requests and invoice approvals.

A Board member is assigned as a Liaison for each expense group. The committee/person responsible will consult the Board Liaison for all major expenditures, budgeted or otherwise.

The chairperson of the committee noted must be contacted for spending authorization. The chairperson must approve invoices before the Treasurer will process payment.

The Board is responsible for approving all expenditures from the Capital Reserve.

Unless previously approved by the Board (contract, suppliers estimate for purchase), all expenditure requests for non-budgeted items will be forwarded to the Board by the committee chairperson. Failure to follow this procedure may result in the individual being responsible for the invoice.

This approval process adopted and approved by the Board the 13<sup>th</sup> day of August, 2003.