

WESTMINSTER PRESBYTERIAN CHURCH
POLICY FOR PURCHASES AND PAYMENTS

1. Any purchases made on behalf of Westminster Presbyterian Church must be covered adequately with funds in an approved line item budget. If individual line items are over spent, the total a Commission spends during the year must not exceed the Commission's total annual budget.
2. Each Commission/ Committee chairperson, department supervisor or person responsible for an approved budget must monitor and approve all expenses incurred to carry out its mission.
3. Purchases fall into the following categories and will be handled as follows:

Note: Whenever a "Check Request Form" is used/ or required, it must be filled out completely including budget line item number and/ or fund being used. The Financial Administrator can assist with this however the Authorized Representative approving these forms is responsible for providing this information whenever possible.

- a. **FIXED EXPENSES-** Items such as utility and telephone services, lease and maintenance agreements, insurance, payroll and tax deposits are expenses which require prompt payment and checks will be processed by the Financial Administrator without check request forms. However, the Financial Administrator is responsible for notifying the Treasurer of any unexpected changes.
- b. **PURCHASES FOR PERSONAL REIMBURSEMENT-** These purchases must be covered by a "Check Request Form" approved and signed by the authorized person (not a family member or spouse of the check recipient) and accompanied by copies of receipts. Payment will be made as promptly as possible. It is suggested that vendors be used whenever possible.

Any staff member requesting an expense reimbursement of \$ 250.00 or more at one time is required to have the check request approved by a Commission chairperson or by another staff member (preferably one who has some familiarity with the Commission or event involved).

- c. **PURCHASES PAID BY INVOICE-** These purchases should include a "Check Request Form" filled out as required and signed by the AUTHORIZED REPRESENTATIVE.
- d. **PURCHASES FOR CAPITAL IMPROVEMENTS AND REPLACEMENTS** for over \$ 200 and less than \$ 1,000 should be approved by the Finance Commission and be processed with the "Check Request Form" Authorized by the chairperson. Purchases or expenditures for more than \$ 1,000 must be approved by Session.

If excessive, there should be competitive quotes attached to the purchase order with detailed specifications - and justification for the purchase should take into consideration the immediate need, cost, and budget. In the case of emergency repair, approval for the work and vendor to be used should be directed to the Chairperson of the Finance Commission and/ or the Treasurer. **The Financial Administrator should be notified regarding arrangements made for payment.**

Copies of Commission Minutes or Session Minutes approving purchases and payments will be included with the file copy of the check and invoice for documentation.

All forms for the above will be available in the church office. (Check Request Forms will also be available near the church mailboxes). Commission chairpersons should also have copies of the forms mentioned.

NOTE: No invoices will be paid without authorization from the appropriate chairperson or person designated by the Commission/ Committee chairperson. Checks are processed on the 15th and 30th of the month. For checks needed for immediate payment, at least 24 hours is required for processing.

WESTMINSTER PRESBYTERIAN CHURCH
CHECK REQUEST FORM

DATE _____

CHECK PAYABLE TO:

ADDRESS:

DESCRIPTION	ACCOUNT #	AMOUNT

REQUESTED BY _____

APPROVED BY _____

TO BE PAID FROM: OPERATING FUND _____ NEW CHURCH BUILDING FUND _____
OFFSET FUND _____ OFFSET YOUTH FUND _____ OTHER _____

WESTMINSTER PRESBYTERIAN CHURCH
CHECK REQUEST FORM

DATE _____

CHECK PAYABLE TO:

ADDRESS:

DESCRIPTION	ACCOUNT #	AMOUNT

REQUESTED BY _____

APPROVED BY _____

TO BE PAID FROM: OPERATING FUND _____ NEW CHURCH BUILDING FUND _____
OFFSET FUND _____ OFFSET YOUTH FUND _____ OTHER _____

WESTMINSTER PRESBYTERIAN CHURCH

DEPOSIT SUMMARY:

DATE _____

FUNDS TO BE DEPOSITED TO:	OFFSET FUND	OFFSET YOUTH FUND	
COMMISSION	OPERATING FUND	OFFSET ACCOUNT NUMBER	AMOUNT
EVENT/ PROGRAM			

PLEASE RETURN THIS FORM TO THE FINANCIAL ADMINISTRATOR
WITH FUNDS THAT NEED TO BE DEPOSITED