

IMMANUEL LUTHERAN CHURCH
SPENDING PROCEDURE

These financial procedures are designed to manage cash flow and encourage us to be good stewards with our resources.

General Guidelines for Approval

- Fill out an expense record (yellow form) and get approval.
- If you have multiple purchases of items less than \$25, but that will total \$25 or more, please use an expense record to request these expenses. If it is a large project with purchases from multiple vendors, one request for the project is sufficient. For example, one request for \$300 for picnic supplies instead of three requests for \$100 each all for different picnic purchases. However, a detailed list of proposed purchases should be attached to the expense record form.
- If you receive approval but later find that your purchase is going to exceed your original approval amount by \$50.00 or more, it must be re-approved.
- Plan ahead as much as possible. Tip: Go online and price things to estimate how much your purchase will total so your request is accurate.
- For items/services that are bid, two bids are required.
- As a general rule, here is how purchases are approved:

APPROVAL PROCESS AND TIME REQUIRED BETWEEN SUBMITTAL AND APPROVAL:		
AMOUNT REQUESTED	APPROVED BY	DAYS
\$0 – \$25	Parishioner	n/a
\$50 - \$249	Pastor	1
\$250+	Executive Committee	7

Requesting a Check:

- Request a check using the Expense Record Form.
- Submit the form to the Treasurer. The treasurer’s folder is located in the office.

For check requests and reimbursements:

- A receipt must be submitted for every purchase.
- The easiest way is via email. Simply send an email with the receipt attached, and in the body of the email note the expense account to be charged.
- *Tip:* For online purchases, you can forward a confirmation email or downloadable PDF associated with the purchase.
- You should turn in the itemized receipt, and not the generic credit card receipt, which only shows the total amount.

For purchases made by a church credit card:

- Purchases must be approved by the Pastor or Treasurer before the purchase is made. Receipts are to be placed in the treasurer's credit card folder located in the church office.

Reimbursements:

- No reimbursements will be given for an unauthorized purchase/expense.
- Fill out the expense record form to request reimbursement.
- If a check should be sent elsewhere, note that on the expense record form.

Committee chairs and committees have the authority to spend all approved for said committee.