

# GRACE UNITED CHURCH, Caledonia

## Policy and Procedure Manual

<b>Policy Title</b>	<b>PURCHASING</b>	<b>Policy Number</b>	<b>PPM-D2.1</b>
<b>Date of Approval by Council</b>	January 16, 2013		
<b>Revision Dates</b>	February 17, 2016 May 18, 2022	<b>Date of next Review</b>	May 2025

### PURPOSE:

A responsibility of the Church is to serve as a good steward. In so doing, we ensure that goods and services purchased for the Church are acquired in a manner that assures proper accountability, minimizes cost, and that payment can be made on time.

### POLICY STATEMENT:

All expenses incurred must be approved by the committee and/or group within whose budget they fall. Should the appropriate budget not be clear the Church Treasurer will be consulted for direction.

- Any unbudgeted expense up to \$200 may be approved by the Committee (group) within whose area of responsibility it falls.
- Any unbudgeted expense of more than \$200 must be approved by both the responsible Committee and the relevant Treasurer unless it is an emergency situation.
- Any unbudgeted expense of more than \$500 must also be approved by the Stewards (with the exception of UCW expenses).
- Any unbudgeted expense of more than \$10,000 must also be approved by the Trustees and Council.

All expenses over \$200 charged to a church credit card, as well as any other foreseeable expenses, must be approved in advance (items falling within an approved budget are considered approved). Unapproved expenses charged to the credit card may be billed to the card holder at the discretion of the Stewards.

### POLICY REVIEW:

**Time Frame:** Every three years

**Committee Responsible:** Stewards

Revisions to the policy require Council approval.

May 18, 2022 update:

- Inflationary increases from \$100 to \$200

### CROSS REFERENCES:

PPM-D1.1 *Financial Management*

PPM-D3.1 *Expense Account Claims*

United Church Of Canada, Financial Handbook for Congregations 2017

The Manual Sect. G4