



1666 Village Green Crofton, MD 21114
443.302.9645 | www.trinitypres.us

Trinity Presbyterian Church Purchasing Procedure Policy

Purpose:

This purpose of this policy is to ensure that Trinity Presbyterian Church (TPC) is a good steward of the funds entrusted to it by enacting proper accountability, direct oversight, and prior authorization for all expenditures, while also ensuring expenses are executed, accounted for, and reimbursed in the most efficient and timely manner.

Purchasing Requirements:

All purchases and expenditures shall be made and incurred with the following considerations:

1. All purchases and expenditures must be consistent with and support the mission of the church and the proclamation of the Gospel of Jesus Christ.
2. All purchases must be pre-authorized by the appropriate approval authority.
3. To the greatest extent possible, all purchases requests must be made proactively, with appropriate advanced notice to the TPC administrator.
4. To the greatest extent possible, all purchases will be paid for by TPC established accounts.
5. To the greatest extent possible, all purchases will be paid for through existing TPC purchasing channels.
6. The reimbursement process shall only be utilized when it is otherwise infeasible to pay for a previously authorized expenditure with a TPC established account, or through an existing TPC purchasing channel.

Types of Purchases:

Purchases and expenditures shall be categorized as one of the following:

Fixed Operating Budgeted Line Items / Mercy Expenditures

Fixed operating budgeted line items are defined as administrative expenditures (such as payroll, communications, information technology (IT), supplies, insurances, rental, and facilities, etc.).

Mercy expenditures are defined as expenses approved by the Deacon's Mercy Committee.

Any purchases made by TPC for fixed operation budgeted line items, as well as any related items must be approved by the chairman of the Deaconate or his appointed deacon representative. All items approved must be sent directly to the TPC administrator for payment with a corresponding invoice attached.

Contractual Agreements

Contractual agreements such as facility and capital equipment leasing agreements must be approved by the Session and signed for by at least two TPC trustees.

Any land / building purchases must be approved by the Session and signed for by all TPC trustees.

Ministry Budgeted Line Items

All budgeted ministry expenditures must be approved by the oversight elder or pastor. Requests for ministry purchases must be sent to the TPC administrator by the oversight elder. This will ensure that all expenditures are being dispersed appropriately as budgeted and ensure timely payment by the TPC administrator.

Reimbursement Process

In the rare event that an expenditure cannot be paid through an established TPC account, that expense **must be approved, in advance, prior to purchase** by the appropriate oversight elder to qualify for reimbursement by TPC.

NOTE: Purchases that are not approved by the appropriate oversight elder will not be reimbursed by TPC.

Once an expenditure is approved by the appropriate oversight elder, all relevant purchase information and receipts must be submitted to the appropriate elder for his review. The appropriate oversight elder will validate that all the required documentation is present, and upon validation will forward these items to the TPC administrator for reimbursement.

NOTE: Unapproved receipts shall not be submitted directly to the TPC administrator as they will not be processed or considered for reimbursement.