

## HOLY TRINITY LUTHERAN CHURCH POLICY

SUBJECT: PURCHASING

Adopted: October 2013

1. It is Holy Trinity Lutheran Church's policy to establish formal processes for requesting, ordering, approving, and coordinating the purchases of supplies and services outside of the budget. Such procedures will assist in meeting the ministry teams' needs while providing a paper trail, which can easily be audited.
2. All requests for reimbursement shall be done on an appropriate reimbursement request form. Team leaders are authorized to spend within their budget.
3. All items purchased that will be billed to Holy Trinity Lutheran Church require an invoice. An Invoice Tracking System shall be established and maintained. Employees may authorize purchases that are appropriate and approved in the budget. Purchases that fall outside of the budget must follow the correct procedure outlined in #5 below.
4. Items over \$1000 shall be reviewed with the Treasurer prior to placing the order. Competitive bidding shall be utilized whenever possible.
5. For non-budgeted items and any items exceeding the budgeted amount, the HTLC Requisition and Financial Justification Form must be filled out and carry the appropriate approvals. The dollar amount and required approvals break down as follows:
  - \$101 to \$250 – Ministry Team Leader/Staff
  - \$251 to \$500 – Ministry Team Leader/Staff and Senior Pastor
  - \$501 to \$1000 – Ministry Team Leader/Staff, Senior Pastor, and Treasurer
  - Over \$1000 – Ministry Team Leader/Staff, Senior Pastor, Treasurer, and Finance Committee
  - Over \$2000 – Council Approval