

POLICIES AND PROCEDURES FOR EXPENDITURES

Policy	<p>All expenditures (except normal monthly expenses such as electricity, oil, telephone, payroll, etc.) must have advance approval from the chair of the committee to which the expense will be charged. Religious Education (RE) expenses must have the approval of the Director of Religious Education or the Chair of the RE Committee. Any expenses over \$500 must also have approval from the Chair or Vice-Chair of the Board of Trustees.</p> <p>Purchases made without the approval of the committee chair will not be processed by the church office and will be the responsibility of the individual making the purchase.</p> <p>This procedure must be followed for proper accounting and to give the church committees control over their budgets.</p> <ol style="list-style-type: none"> 1. Individuals making requests for items must first go to the chair of the committee whose budget will be affected and get permission. 2. A Voucher must then be picked up at the Church Office (or requested as an e-mail attachment to be printed by recipient). This should be filled out and signed by the committee chair whose budget is affected by the purchase, <u>before the purchase is made.</u> (see attached Voucher template) 3. Purchases of more than \$500 also require the signed approval of the Chair or Vice-Chair of the Board of Trustees. 4. After the purchase is made, the voucher and related receipts must be returned to the church office for processing.
Date Approved by Board	February 17, 2009

**BRUNSWICK UNITARIAN UNIVERSALIST CHURCH
EXPENDITURE VOUCHER**

Date: _____

Name of person making request: _____

Name of Committee to be charged: _____

Approval of Committee Chair: _____

Approval of Board Chair/Vice-Chair for expenditures over \$500: _____

Vendor, store or individual to be paid or reimbursed:

Is this a reimbursable purchase to individual? YES _____, NO _____

Item(s) purchased – Attached receipts

Cost

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

TOTAL \$ _____

FOR OFFICE:

Bill Received from Vendor (date) _____

Bill Paid: _____

Account: _____