

HOSANNA LUTHERAN CHURCH

Approval of Expenditures		Origin Date:	June 21, 2013
FINANCE	PROCEDURE	Revision Date:	July 28, 2013

The following is the procedure for completing the Reimbursement/Payment/Bank Transfer Request form:

1. At the top of the form are boxes denoted by Reimbursement, Vendor Payment, 1099 Vendor or Bank Transfer. Mark the appropriate box as to the type of the request being made. See the explanations of the purpose of each transaction you may choose.
 - a. **Reimbursement of Out-of-Pocket Expenses:** requests submitted by Hosanna members who have incurred expenditures on behalf of the church. Receipts and an explanation of the expenses must be attached.
 - b. **Direct Payment to Vendor:** requests submitted for expenses incurred on behalf of the church, but are paid directly to a third party vendor. Invoice must be attached.
 - c. **A 1099 Vendor:** (for the purposes of the church, is a type of contracted employee and includes Supply Pastor, soloists, musicians, substitute nursery attendant, etc.). The payment request must provide the date of services and a description of the services provided. The Payee's name and W-9 must be completed and signed *as shown on the payee's Social Security card*. A completed and signed W-9 is required to be on file with the Office Manager prior to payment. The payment will not be processed until the requirements are met. A timesheet will be required when deemed appropriate by council representative.
 - d. **Bank transfers:** requested by the Office Manager, Mulkey Scholarship Coordinator, African Initiatives Coordinator or the Pastor, for they are responsible to manage only, and these are made only on the authority of the Congregation Council President and/or council Finance Team Leader.
2. Print the name and address of the payee.
3. Print the amount to be paid.
4. Check the appropriate category where the expense was incurred. The categories shown are the expense accounts under the approved spending estimates. The actual expense will be detailed on the month's financial statement in which the check is printed.

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5. Routine expenditures will not require this form. A list of these expenditures is shown below. The Finance Team Leader will present a list of these routine categories of expenses in the last congregation council meeting for the year for the forthcoming year.

- Air conditioning contract
- Lawn care contract
- Monthly electricity invoice
- Pest control contract
- Security alarm contract
- Waste removal invoice
- Water/sewer invoice
- Insurance contract – property and workers compensation

The above expenditures will be reviewed by the following individuals:

- Office Manager
- Check signature delegate
- Congregation Council representative through the financial statements issued each month

6. Documentation supporting the expenditure must be attached to the requisition, and become part of the financial archive records. A **description** of the expense can be added to give more detail of the expense. **Special instructions** are added for any special payment instructions or fund splits.

7. The Requestor must print and sign their name, date the form and attach all backup documentation, and submit to the appropriate Approver. **Please note that any incomplete requests submitted will be returned to the Requestor.**

8. The Approver is the Congregation Council representative for that team. The Approver must print and sign their name, and date the form. After approving the request, the form is submitted to the Office Manager for payment.

9. All bank transfers require the approval of the President of Congregation Council or Finance Team Leader.

10. The Congregation Council may approve payment for obligations of up to \$1,000.00 for items not included in the annual spending estimates.

11. The Congregation Council may spend or commit to expenditures that do not exceed 3% of the anticipated income or the approved spending estimates, whichever is less. Spending or commitments above this level require congregational approval.