

## ST. PAUL'S LUTHERAN CHURCH

Procedure A.2

Date approved by Council: February 13, 2010

### **DISBURSEMENT PROCEDURES**

1. Checks are to be prepared by the Treasurer.
2. If a second signature is required, the Treasurer will provide support documents (e.g., invoices) to the second signer.
3. For non-routine non-payroll related expenditures, authorization should be obtained from the Council member or Committee member responsible for the related budget item. Routine payments, such as monthly utility bills, necessary office supplies, etc., may be paid without such authorization. If the responsible person is not available, authorization will be obtained from the Council President or Vice President. Authorization should be in written form, such as a signature on an invoice or an email.
4. In an emergency situation, the Treasurer may obtain verbal authorization for an expenditure from the Council member or Committee member responsible for the related budget, and, if they are not available, from the Council President or Vice President. As soon after the disbursement as practical, after-the-fact authorization in writing should be obtained.
5. The Treasurer will prepare checks or set up wire transfers for payroll-related expenditures, in compliance with the church's authorized budget and legal requirements. Payroll-related disbursements must be supported by signed timesheets for hourly paid employees. Salaried employees' pay must be consistent with the annual budget.
6. The individual responsible for reconciling bank accounts should question any disbursement that appears to be unusual or irregular.