

# Purchasing and Expense Reimbursement Procedures

## *Murrysville Community Church*

Before the purchase:

1. Make certain that your purchase is budgeted for and approved, and that there are sufficient funds in the budget to cover it. Check with your ministry leader, the treasurer or bookkeeper, or the church office if you aren't certain about this. In addition, current financial reports are always available in the binder in the office to check on your spending to date.
2. If sales tax would normally be charged on your purchase, obtain a copy of MCC's sales tax exemption certificate from the office to present to the cashier. MCC's policy is **not to reimburse** for sales tax, so please don't forget this!
3. If your purchase involves hiring a person or non-incorporated company to do a service (rather than purchase goods) for the church, and you estimate that we will be paying the person or company \$600 or more in any one calendar year, please see the bookkeeper to obtain a form W-9 for your vendor to fill out, so we can comply with IRS reporting regulations. If you are sure that your vendor is a corporation, this step is not necessary.

After the purchase:

1. Pick up an expense reimbursement form from the church office. Fill out the form, attach your receipts to it, and give it to the appropriate ministry leader for their signature. Copies of the form are also available to be picked up after office hours in a slot at the lower right hand corner of the church's mailbox station.
2. If two signatures are required, get both signatures. Currently, spending from the WTP is the only category requiring two signatures.
3. Put the completed expense report into the bookkeeper's mailbox.
4. The bookkeeper will issue you a reimbursement check. If the check is to an outside vendor, she will mail it to your vendor. If it is for a church member, she will place it in that person's church mailbox unless you request otherwise. Include any forms that need to be mailed with the check, and write down any special instructions.

A few special items:

1. There are some local businesses where the church's tax exempt is already on file. Examples are Murrysville Giant Eagle, Pat Catan's, and John Meier's Hardware. You may not need a copy of the tax-exempt form if you are shopping at one of these places.
2. Sam's Club only permits the tax-exempt certificate to be used by holders of the church's Sam's Club charge account. These are currently held by the senior pastor, youth pastor, administrative assistant, and designated purchasing agent. If you have to buy something from Sam's using your personal membership, you will be permitted to be reimbursed for the sales tax.
3. If you are purchasing office supplies, please see Mel in the office- she can place orders from Office Depot that are delivered and billed directly to the church, and there are often special discounts for larger purchases. If you will need large amounts of office supplies or postage, or specialty supplies, please be aware that the cost of these will come from your ministry's budget, not the overall administration budget. For use of the church's copier, please refer to the copier policy.