

Purchasing			
Source: Standing Committee on Finance	Authority: Standing Committee on Finance	Original Approval Date: Dec. 2007 Last Review Date: -	Next Review Date: May 2014
Purpose of Policy: To provide guidelines for staff and other authorized individuals in the purchase of items or services for Eastminster United Church (EUC).			
Theological Rationale: Staff and elected officers of the congregation are stewards of the responsibilities and resources entrusted to them. In this, they are accountable to those who have honoured them with their trust. As they practise this stewardship, staff and elected officers are entitled to receive clear guidelines for the exercise of that trust so that the accountability to which they are held may be both fair and just.			

1.0 Scope of Policy

- 1.1 This policy covers the purchase of supplies, equipment and services from the General Fund and the Improvement, Maintenance and Projects Fund of EUC.
- 1.2 Individuals making purchases from other Funds at EUC are encouraged to follow similar guidelines.

2.0 General Approach to Purchasing

- 2.1 The Administrative Assistant (Program) is the Purchasing Officer for EUC and coordinates all purchasing activity on behalf of the congregation. This ensures consistency in the Church's approach to purchasing and adherence to best purchasing practices. The Administrative Assistant (Governance) monitors the funding which supports the purchasing activity.

3.0 Purchasing Guidelines

- 3.1 Purchases from the General Fund ...
 - i) are pre-approved in the annual operating budget;
 - ii) are initiated by the chairperson of the associated standing committee or its staff person;
 - iii) are coordinated by the Administrative Assistant (Program).
- 3.2 Purchases from the IMP Fund ...
 - i) are authorized by the Church Council or the Standing Committee on Finance;
 - ii) are usually purchases beyond the scope of the General Fund budget;
 - iii) are coordinated by the Administrative Assistant (Program).
- 3.3 Written quotes shall be solicited for all purchases or service contracts of \$500.00 or more. Purchases below this threshold do not require competitive quotes.
- 3.4 Normally three quotes shall be solicited. Quotes shall be invited only from suppliers whose ethical standards are consistent with those of The United Church of Canada. Where appropriate, quotes from congregational members of EUC may be solicited. All quotes must be signed and dated.

3.5 It shall be the general practice that the best-qualified supplier will be selected. Factors in determining 'best qualified' shall include price, service quality, delivery times, warranty and familiarity with EUC requirements. Unsuccessful bidders shall be notified.

4.0 Petty Cash

4.1 A petty cash fund shall be available for use by staff for budgeted items. Purchases from this fund shall be limited to a maximum of \$50.00. Receipts must be provided for all petty cash purchases. The petty cash fund shall be administered by the Administrative Assistant (Governance).

5.0 Purchase Orders

5.1 A purchase order shall be initiated for all purchases and contracts of \$500. or more. It shall show (as applicable) the product or service purchased, the price, the payment schedule, the quantity of items or frequency of service, the timeframe and warranty details. Purchase orders shall be signed, dated and filed by the Administrative Assistant (Program).

6.0 Payment of Invoices

6.1 All invoices must be authorized by the designated officer of the group from whose budget payment is to be made (standing committee chairperson or clerk of session) and by the Administrative Assistant (Governance). This requirement does not apply to invoices for standing contracts or commitments such as utility bills, presbytery assessment and other payments which are deemed to be pre-authorized with the approval of the General Fund budget. Such payments are monitored through the regular expenditure review process of the Standing Committee on Finance.

7.0 Returns

7.1 Unsatisfactory products or services shall be brought to the attention of the Administrative Assistant (Program). Unsatisfactory products shall be returned to the supplier for reimbursement or replacement.

8.0 Emergency Purchases

8.1 In the event that a product or service is required to address a need which cannot be addressed within the timelines or other requirements of this purchasing policy, such purchases may be approved by the Chairperson of the Standing Committee on Finance and the Administrative Assistant (Governance).