

Forest Hills Presbyterian Church
Martinsville, Virginia

Authorization to Pay Procedure

Endorsed by Session [4/13/14]

Reviewed by Session [6/22/15]

General Procedure Statement:

All spending and reimbursement for Forest Hills Presbyterian Church shall be within the annual budget or must be pre-approved by Session.

Procedure Details:

Process to pay bills and invoices:

Office Manager:

- Open the mail
- Complete an Authorization to Pay form for each bill/invoice
- Place the form with bill paper clipped to back in appropriate ministry box
- Stamp and mail envelopes left by Treasurer/Assistant Treasurer after their work session

Ministry Chairperson/Session Liaison:

(see copy of approval form attached)

- Review Authorization to Pay form and attached bill/invoice
- Record line item number to which payment will be charged
- Sign and date Authorization to Pay form
- Place form in red folder on desk (adjacent to the printer)

Treasurer/Assistant Treasurer:

- Review Authorizations to Pay filed in red folder
 - Return to person signing, if necessary, for additional information/clarity
- Write checks through QuickBooks
- Record payment information on Authorization to Pay form
- Sign check, both Treasurer and Assistant Treasurer
- Remove stub and staple to bill/invoice and Authorization to Pay form
- Place check and any appropriate paperwork in mailing envelope
- Place envelopes in tray on Office Manager's desk for mailing the next day
- Print daily check list from QuickBooks and attach as cover documentation to all Authorization to Pay forms
- File above packet in appropriate month folder in top drawer of file cabinet behind office desk

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Process to pay reimbursements:

- The Ministry Chairperson/Session Liaison shall:
 - Receive receipts from members requiring reimbursement
 - Complete the Authorization to Pay form
 - Note the event and date of event for which reimbursement is requested
 - Sign and date Authorization to Pay form
 - Place form in red folder on desk (adjacent to the printer)

Payroll:

The payroll is paid twice a month for the 15th and the end of month. The pay checks or direct deposits are generated by the Treasurer/Assistant Treasurer on their work session prior to the pay date. The DCE provides the Treasurer a record of the nursery attendant's hours. The pastor provides the Treasurer a record of the Office Manager's hours. A record packet of each payroll is kept in the file cabinet behind the office desk.

Notes: Revised by Finance/Stewardship Ministry 4/13/14

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FOREST HILLS PRESBYTERIAN CHURCH

AUTHORIZATION OF PURCHASE/PAYMENT	Paid by Check No. _____ Date _____ Initial _____ <div style="text-align: right; font-size: small;">Office Use Only</div>
Date _____	
Name of Person/business to be paid:	

Invoice Number	Item/Description of Services	Account # to be Charged	Cost

Authorized by Committee Chairperson	Date
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