

Purchasing Policy

1. Purchasing Authority

- The Office Administrator shall have the authority to purchase office, janitorial, kitchen supplies, technology equipment and services, and external services as outlined in the Office Administration Handbook.
- The Director of Lifelong Religious Education (DLRE) shall have the authority to purchase supplies for the Lifespan RE program and for their professional development within authorized budgets.
- The Minister shall have the authority to purchase items and services related to worship services, their professional development, and the Lifespan RE program in cooperation with the DLRE.
- The Music Director shall have the authority to purchase music and other materials necessary for the music program and to hire musicians to play for certain services.
- Chairs of committees (and the search committee treasurer) with funding in the annual budget or with specially dedicated funds have the authority to purchase items for their committee activities.
- Operating and physical plant expenditures are the joint responsibility of the Building Group and the Board of Trustees.
- If there is a question as to the nature (category) of a purchase, the Treasurer shall determine who has purchasing authority. The Board may be consulted.

2. Use of Fellowship debit card and credit cards

- The Fellowship debit card shall be kept in the safe. The Office Administrator is responsible for its use.
- The Treasurer shall decide who may hold UUFCC credit cards and the limits for those accounts. Normally cards are issued to the Minister, the DLRE, and the Office Administrator to streamline approval, accounting, and documentation of purchases.

3. Spending limits

- No purchaser shall commit funds over 10% beyond the budgeted amount for that line item unless approved by the Board or the Treasurer.

- Any purchase of \$7,500 or more shall require prior approval of the Board. This includes committing to an ongoing expense that will amount to an annual cost of \$7,500 or more.
- The purchaser must provide evidence of the search for alternative suppliers and recommendation to the Board.

4. State Sales Tax Exemption

- The UUFCC is exempt from paying state sales tax. Those making purchases should apply to vendors with our tax exemption status whenever possible. The UUFCC sales tax exemption number or completed PA Rev form 1220 required by vendors are available from the Financial Secretary and Office Administrator.

5. Reimbursement for purchases

- Any authorized purchaser may be reimbursed for expenditures if 1) the purchase is within approved budget allocation and 2) the purchaser provides written receipts or other documents spelling out the expenditure. Purchaser must complete the check request form and submit it to the Financial Secretary. Electronic submissions are preferred. (See also Volunteer Reimbursement Procedure and Staff Professional Expenses Procedure).
- Any authorized purchaser may request the Office Administrator to make a purchase on their behalf rather than asking for reimbursement after the purchase has been made.

6. Staff professional expenses

- For staff with a Professional Expenses budget: Items bought with Professional Expenses are owned by the employee and may be taken with them when they leave UUFCC.
- Unused Professional Expenses may not be converted to salary.
- For staff without a Professional Expenses budget: Supplies related to the work, including computers, may be bought by the employee in consultation with the Treasurer. If the UUFCC buys the item or the employee buys the item and is reimbursed for it, the item becomes the property of the UUFCC. The employee has the option to purchase the item at its depreciated value when leaving the UUFCC. All UUFCC-related data must be removed before such a purchase is made.

7. Requirements for adequate supplier competition

- For purchases of products and services over \$7,500, documented quotes (written or by email) from at least three suppliers shall be obtained, if possible.
- Exceptions: Purchases by sole source vendors must be explained by the purchaser and approved by the Treasurer.
- Vendors who ascribe to UUFCC values will be chosen, if possible.

8. Contracts

- The Board shall have sole authority to enter into and terminate contracts. Authority regarding contracts may be delegated by motion of the Board for a specific period of time for a specific contract. (Bylaws 9 d)
- Contracts may be for extended services (i.e., repetitive in nature, i.e., longer than a one-time event or service, or a single project that requires multiple vendor visits.
- Contracts are to be signed by the Treasurer or the Board President unless the Board has designated otherwise.

9. Conflicts of interest

- If the person with the purchasing authority has, or has the appearance of, a conflict of interest with purchasing from a particular vendor, another authorized person shall make the purchasing decision.
- Board members with a conflict of interest shall recuse themselves from consideration of that purchasing decision.
- No gifts shall be accepted from a prospective vendor that might appear to influence a purchasing decision.

10. Confidential information

- In general, financial information shall be made available to congregants and staff on request. Exceptions include the Minister's Discretionary Fund, staff professional expenditures, and those revenues and expenses that the Treasurer deems confidential.

11. Legal questions

If a legal question about a potential or actual purchase or contract performance arises, the UUFCC attorney shall be consulted. Board should act promptly to get legal advice where there are serious concerns / issues.

12. Procurement records

Procurement records shall be kept for a minimum of 7 years and can be in digital form.

[Approved by the board May 24, 2023]