



Marion SWCD Purchasing, Payments, and Reimbursement Procedures Sheet V.1

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1.0 Purchasing Procedures

The purchasing procedures outlined in this document are for **any purchase** such as, supplies, equipment, contracted services, subscriptions, training, approved contracts, and agreements, etc. using Marion SWCD funds. **All** purchases must be approved prior to purchasing, ordering, agreeing, contracting, registering, and subscribing. The individual requesting the purchase is responsible for purchasing unless other arrangements are needed because of complexities with the purchase. Work with the Financial Administrator for assistance in purchasing as needed.

These procedures were developed under current policy, using both established and newly adapted procedures to achieve these objectives:

1. Provide efficient use of capital through prudent spending, banking, and cash management.
2. Control receipts and disbursements.
3. Maintain good working relations with financial institutions.
4. Ensure all financial systems, functions, and controls meet audit standards.
5. Provide protection for employees and board members.

1.1 Purchase Request

To buy or purchase items or services, a Purchase Request form (PRF) must be completed and submitted, preferably electronically, to the Financial Administrator for

review. Any purchase request that is not submitted through the PRF will not be considered and will be returned to the individual for re-submittal using the PRF.

- Provide enough details and materials with the PRF to support your request. See Box 2 Purchase Approval.
- Please include on the PRF whether the purchase will be paid for with a check or a credit card.
- If a check is needed, complete the information in the "Make Checks Payable To" and "Send Check To (mailing Address)" sections on the PRF.

The Financial Administrator will review the PRF for purchase consideration following the delegation of spending approval outlined below.

Box 1: Delegation of Authority (2021) Purchasing

The Board grants general authority to the District Manager to:

- ✦ Administer, manage, conduct, coordinate, and authorize expenditures up to \$5,000 for the day-to-day operations of the District within the approved levels and types of resources and consistent with the policies, plans and interests of the District.
- ✦ Authorize expenditures or make purchases on behalf of the District for personnel, materials, supplies, services, or capital items specifically authorized in the currently approved budget; and for the same type of expenses that are consistent with the budget, but not specifically authorized, in amounts less than \$3,000 as two signatures are then required for amounts of \$3,000 or above.

The Board grants general authority to the Chair to:

- ✦ Make purchases on behalf of the District of authorized materials, supplies, services, and capital items as authorized or directed by the Board.
- ✦ Commit or authorize, without advance Board authority, expenditures up to \$5000 and/or negligible staff time in support of activities or projects of other organizations that are consistent with the policies, plans and interests of the District provided that such action be reported to the Board at its next regularly scheduled meeting; Serve as the Board's "Contract Officer" for purposes of the public contracting process or to delegate such responsibility for individual projects.

The Board grants specific authority to all District employees to:

- ✦ Make purchases of authorized materials, supplies, services, and similar items in amounts up to \$500 when directed or approved by the District Manager.

Delegation of Spending Approval

1. Under \$500 the Financial Administrator
2. Under \$5,000 the District Manager
3. Over \$5,000 the Board of Directors

The Financial Administrator will forward the PRF to the District Manager if the request is for more than \$500. The District Manager will return the PFR either approved or disapproved to the Financial Administrator for next steps.

The District Manager and the Financial Administrator will review and approve normal on-going budgeted operating and facility invoices.

The Financial Administrator, after the review, will return the PRF to the requesting individual either requesting more information, approved, or disapproved.

Purchasing Notes

- At no time should an individual purchase items with their personal funds or credit card unless prior arrangements are made with the District Manager and the purchase has been approved.
- Allow up to four (4) working days for a reply regarding purchase requests under \$5,000.
- Allow up to sixty (60) days for Board consideration regarding purchases and services over \$5,000. Plan because the request may have to go to committee and could take up to two months.
- Any contracted services with the potential to exceed \$10,000 must go through the public contracting process and can take longer than sixty days. Contact the District Manager before committing to any contract or agreement. All contracts and agreements must go before the Board for approval before the District Manager or Board Chair can sign.

1.2 Purchasing Office Supplies

All office supplies such as notebooks, paper, etc. are shopped for by the Office Coordinator who submits a PRF to the Financial Administrator for review and approval. Order office supply items from the Office Coordinator at the first of the month as needed. The Office Coordinator has provided a calendar reminder for you. Allow up to 15 working days to receive purchased office supplies.

1.3 Credit Card Purchases

If you need a credit card to purchase, contact the Financial Administrator via telephone or in person for the credit card number after receiving approval of the purchase. Do not transfer the credit card number over email, text, or chat. If the Financial Administrator is not available, then contact the District Manager.

At times, the purchase may be conducted at a retail shop in person. The District Manager must be on site to purchase with the company credit card in order to sign. Schedule with the District Manager.

1.4 Check Purchases

The Financial Administrator will write and send the check based on the information provided in the approved PRF. Allow up to ten (10) working days for checks to be written, signed, issued (authorized at bank), and mailed.

The Financial Administrator will contact the individual requesting the purchase if the check will take longer to send. The Financial Administrator will notify via email when checks are mailed.

The District Manager, Secretary-Treasurer, and the Board Chair are authorized check signers.

- Up to \$3,000 one signature – District Manager signs.
- Over \$3,000 requires two signatures – Some combination of District Manager, Secretary-Treasurer and Board Chair signs.
- District Manager cannot sign the company credit card payment – Secretary-Treasurer or Board Chair signs.

The Financial Administrator will attach a copy of the completed and approved PRF to the check stub, along with receipts and invoices, and file in the Receipts Binder located in the Financial Administrator's office.

1.5 Computer Equipment and Cell Phone Purchases

Computer equipment is managed by the District's Information Technology (IT) contracted services. Contact the District Manager when computer equipment such as laptops and monitors need replacement. The District Manager will work with IT to purchase. Staff is responsible for purchasing computer accessories, as needed, such as a mouse, laptop cover, and additional power cords through the PRF process.

Box 2: Purchase Approval

- ✓ The purchase must be applicable to the job.
- ✓ Is the purchase prudent, efficient, and affordable?
- ✓ The purchase must be researched for product availability, competitive pricing, product quality, delivery, and installation and/or service factors.
- ✓ The purchase request will be reviewed for acceptability with the District's operating budgets, to determine if an item is budgeted, and to check against what remains in the budget after purchase to continue operating for the fiscal year.
- ✓ Consider long-term commitments and the total annual cost over time, such as a subscription for services or items.

This is not a complete list for approval. Marion SWCD can disapprove any purchase.

Cell phones are purchased by the District Manager through the District's cell phone service provider. Contact the District Manager if you need a new cell phone. The District Manager will work with the service provider to purchase. Staff is responsible for purchasing cell phone accessories, as needed, such as covers, glass protectors, and additional power cords through the PRF process.

1.6 After Purchasing

The individual making the purchase is responsible for providing to the Financial Administrator receipts and invoices for reconciliation. This documentation is required to reconcile the monthly checking and credit card statements and to allocate charges to the appropriate expense account(s).

1. Invoices and receipts must be legible and clear and display the item or service purchased, itemized with as much detail as possible, the date paid, and the total amount paid. The Financial Administrator will determine if they are acceptable. If not, they will be returned to the purchaser who is responsible for acquiring legible and clear receipts from the vendor to submit.
 - a. When exporting receipts from email to PDF, click on "Show Blocked Content" to ensure that all the information is shown in the PDF copy.
 - b. Credit card receipts will note the purpose of the expenditure on the receipt.
2. All District copies of submitted PRFs are saved on the Q:Drive in the Purchasing, Payments, and Reimbursement folder by the Financial Administrator and the District Manager.

1.7 Delivery of Purchased Items

If there is delivery of purchased items, the individual making the purchase is responsible for coordinating delivery at the office with the Office Coordinator. The hybrid office work schedule could mean that there is no one in the office to accept delivery. Items can be sent to your home office.

Once a purchase has been received, email the Financial Administrator to notify that the item was received, and the purchase is complete. The Financial Administrator may request additional information necessary to track and reconcile the purchase.

The individual purchasing items or services are responsible for working with the vendor for any returns, exchanges, damaged, or undelivered items. Work with the Financial Administrator or the District Manager to resolve any purchasing issues as needed.

2.0 Grant Payment Procedures

The Request for Release of Grant Funds form will be used to request payments for all of the District's grantee payments (Conservation Assistance Grants (FKA: Landowners Assistance Program), CLEAR, Salmon Watch, Cover Crop, SPG, passthrough grant funds from OWEB small grants, etc.) The Grants Coordinator will complete the Request for Release of Grant Funds and send it to the District Manager to review and approve

the payment. The District Manager will send the approved Request for Release of Grant Funds to the Financial Administrator to write the check. Allow up to ten (10) working days for checks to be written, signed, issued (authorized at bank), and mailed. Upon completion, the Financial Administrator will provide the Grants Coordinator a copy of the Request form, providing the date paid and check number.

3.0 Reimbursement Procedures

For overnight travel out of the District, employees can submit a Request for Reimbursement form for mileage, lodging, and meals at per diem rates to the Financial Administrator. Check current per diem rates at

S: Drive\Conservation_District\District Operations\Purchasing_Payments_Reimbursements.

Per diem rates are updated annually.

The Request for Reimbursement form is also used when an employee has arranged with the District Manager to make an approved purchase using their personal funds or credit card.

The individual submitting the reimbursement request is responsible for providing to the Financial Administrator receipts and invoices for reconciliation. This documentation is required to reconcile the monthly checking statements and to allocate charges to the appropriate expense account(s).

Reimbursement requests follow the procedures outlined for purchasing.

Allow up to ten (10) working days for checks to be written, signed, issued (authorized at bank), and mailed.

All District copies of submitted Reimbursement Forms are saved on the Q:Drive in the Purchasing, Payments, and Reimbursement folder by the Financial Administrator and the District Manager.

4.0 Purchasing, Payments, Reimbursement Forms, and Procedures File Location

A copy of the Purchasing, Payments, and Reimbursement Procedures V.1, the Purchase Request form, Request for Reimbursement form, and current travel rates are located at:

S: Drive\Conservation_District\District Operations\Purchasing_Payments_Reimbursements.

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