


<p>TOWNSHIP OF VERONA COUNTY OF ESSEX, NEW JERSEY</p>  <p><i>POLICIES AND PROCEDURES</i></p>	Policy Title:	Accounting & Purchasing Policy
	Policy Reference No:	9-4
	Release Date:	16 January 2023
	Approved By:	Joseph D'Arco Township Manager
	Authority:	§ 79-1 (C)
	Revision History:	1
	No. of Pages:	14
	Applicability:	All Employees

INTRODUCTION

This Accounting and Purchasing Policy has been developed for the benefit of Township Staff and is a recapitulation of current financial, purchasing and general policies and practices. The Policy will be reviewed and updated twice a year or as needed throughout the year. This Policy supersedes the 2017 Accounting & Purchasing Policy Manual.

TREASURY

BUDGET PROCESS

The formation of the municipal budget is an iterative process. Even after adoption by the Township Council, Staff should continue to look for new and innovative methods to provide services or perform functions more efficiently in an effort to be as fiscally responsible as possible. Additionally, each budget is prepared with future budgets in mind. In other words, the Township never adopts a budget with only that fiscal year in mind but instead always has a multiple-year horizon. This precludes the use of budget gimmicks or “one time shots” that, although helpful in the short term, can possibly have severe long-term consequences.

The budget process, which officially begins each September, is comprised of various steps that culminate in the adoption of the budget in the spring of the following year. Staff should analyze each budget from dollar one. That is, they should start from zero, review and justify all budget requests. Just because an item was funded in a current or prior budget does not mean that it will be funded in the following year’s budget. It is strongly recommended that all budget submissions be at or below prior year requests and the need for any increases must be justified. Supervisors are responsible for the Other Expenses detail sheets. Treasury is responsible for Salary and Wage detail sheets. Additionally, each department as appropriate must submit a six-year capital budget plan that outlines the need for capital equipment/projects. It is important to note that just because an item appears on the capital budget does not mean it will automatically be funded without any further action of the Supervisor. A request for a capital funding must come from the requesting department and at that time the need for that ordinance will be reviewed by the Township Manager, herein after referred to as the Manager.

The below steps are to be followed during the budget process. Compliance dates will be disseminated to Supervisors each September. It is important to note that formal action deadlines

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such as introduction of the budget are mandated by the State of New Jersey but are subject to change.

Step One - The Manager will review budget policies and procedures with Supervisors during the month of September at a staff meeting.

Step Two - Supervisors will meet with the Chief Financial Officer (CFO) to finalize current year issues.

Step Three - Supervisors shall submit salary and wage requested changes and adjustments to the CFO.

Step Four - Supervisors shall submit proposed budget detail sheets for each budgetary account in their respective budgets. The budget detail sheets must be submitted electronically on the template provided by the Finance Department. ALL FINAL DETAIL SHEETS MUST BE SUBMITTED AT THE CONCLUSION OF THIS STEP.

Step Five - During the month of November, the Manager shall conduct one or more public hearings in which all supervisors shall appear before him on the various requests in the budget. (N.J.S.A. 40:69A-96).

Step Six - The Manager and CFO shall conduct internal meetings, as necessary, with staff. All detail sheets will be reviewed and adjusted as necessary and the final sheets shall be provided to Supervisors.

Step Seven -The Township Council adopts a temporary budget that will stay in effect until the final budget has been adopted by the Township Council.

Step Eight - The Manager shall present his budget to the Township Council and the Township Council may hold several Budget Workshops to review the budget as a whole at which time Supervisors may be required to make brief presentations regarding the operation of their respective departments..

Step Nine - Budget Introduction by the Township Council.

Step Ten - Public hearing.

Step Eleven - Budget Adoption.

FUND BALANCE POLICY

The purpose of this policy is to establish a target range that Verona desires to maintain its Current

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Fund Balance within. Establish procedures for managing and monitoring Verona’s fund balance to ensure that the level remains within the targeted range.

- a. Target Range: Verona shall endeavor to maintain its Current Fund Balance within a range such that available Fund Balance is 5% to 10% of anticipated revenues.
- b. Procedures for managing Targeted Fund Balance.
 - i. Verona will establish its annual budget so that projected Available Fund Balance at the end of the fiscal year is within the Target Range.
 - ii. Verona will utilize its best estimate of actual Fund Balance at the beginning of the fiscal year and its best estimate of all revenues and expenses for the budget to project ending Fund Balance.
 - iii. The Fund Balance projection will be presented to the Township Council for review as part of the budget presentation.

DEPOSITS

Pursuant to State statute all monies collected from the public must submit these receipts to Finance Department by the end of each business day as these funds must be deposited within forty-eight hours of receipt. No exceptions.

PETTY CASH POLICY

There are five petty cash funds approved for the Township of Verona, one for the Library, one for the Health Department, one for Recreation Department, one for the pool utility and one general Township business which is maintained by the Finance Department. Petty cash funds can only be used for the payment of incidental expenses, mileage, tolls, parking etc. and are not repetitive in nature. Funds shall not be used to circumvent the purchasing procedures of the Township. The cap on all petty cash funds shall not exceeding \$25.00. All reimbursements in excess of this amount shall be reimbursed by PO.

Procedures:

1. A petty cash reimbursement request must be completed by the requester.
2. The request must be approved and signed by the requester’s Supervisor.
3. All petty cash requests must be supported by an original itemized receipt, credit card statement or EZ-Pass bill.

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4. Petty cash requests must also be signed authorized petty cash fund custodian before being submitted for reimbursement.
5. The person receiving the cash must sign the request form at the time of receipt.
6. All replenishment requests shall be done by PO with supporting original receipts attached.
7. Checks to replenish petty cash shall be made out to the custodian of the petty cash fund.
8. Periodic reconciliations of petty cash must be performed.
9. All petty cash funds shall be closed out before December 31st of each year.
10. All approved funds shall be reauthorized at the first Council meeting of the calendar year.

BUDGET TRANSFERS

Budget transfers (from Salaries and Wages to Other Expenses or from Department to Department) are not allowed prior to November 1 of the current year. All transfer requests must be submitted to the CFO. Once the Manager has approved this request it will be presented to the Township Council at a future Council Meeting. Please note that ALL budget transfers must be approved by Township Council Resolution prior to funds being utilized.

FIXED ASSETS

Fixed assets are any tangible item such as equipment, vehicles, building improvements/additions and land acquisitions that have an original purchase price of \$5,000 or more, not including labor, tax or transportation costs and have a useful life of at least five years. All items that can be tagged with a Township tag shall be. If you cannot tag an item a serial, VIN or model number that is visible on the asset will need to be supplied on the fixed asset listing. To obtain fixed asset tags please make your request to Finance Department and they will supply a pre-assigned set of tags to you. If you have any question on what constitutes a fixed asset please contact the CFO.

PURCHASING

Below is an outline of the purchasing procedures that are currently in place and must be followed in order for the needs of the using department to be met. Purchasing policies/procedures/laws MUST be adhered to at all times regardless of whether funding is coming from the federal government, state government, county government, a grant or the Township of Verona. If you have any questions please contact Accounts Payable, the CFO or the Manager prior to taking any action. It is much easier to correct a problem before it occurs than it is after it occurs.

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Goods and services are not to be ordered or in any way be committed to without the existence of a valid PO. Any goods or services ordered without a PO absent a genuine emergency are confirming orders. Confirming orders are illegal and therefore, are not acceptable. During an emergency it may be necessary to make a commitment without a PO. In such event, the Manager or CFO must be notified prior to the order being placed. Remember that lack of proper planning does not constitute an emergency.

The following examples should help in understanding the encumbering process.

- An employee may need to purchase an unknown quantity of various items from a hardware store. Since we do not know how many items will be purchased a blanket PO to that vendor must be prepared prior to the first purchase being made and when that encumbrance has been exhausted another blanket PO should be prepared, if necessary. Going to the store, buying something and then preparing a PO (unless there is an emergency) is not acceptable.
- An employee utilizes a lawn service to cut grass at abandoned houses. Since we do not know how many lawns will be cut, a blanket PO must be prepared prior to the first lawn being cut and when that encumbrance has been exhausted another blanket PO should be prepared, if necessary.
- An employee receives a subscription during the course of the year. A blanket PO must be prepared at the beginning of the year prior to receiving that subscription.
- An employee has a yearly contract for a lease of property or purchase of water which is paid on a monthly or quarterly basis. A blanket PO must be prepared at the beginning of the year.

During an emergency it may be necessary to make a commitment without a PO. An emergency contract is permitted when an emergency affecting the public health, safety or welfare requires the immediate delivery of goods or the performance of services. In such cases, the following procedures are required:

1. The supervisor or his/her designee, shall notify the Manager of the need for the performance of a contract, the nature of the emergency, the time of its occurrence and the need for invoking this section. If the Manager is satisfied that an emergency exists, that person shall be authorized to contract for such purposes as may be necessary to respond to the emergent needs.
2. Such notification shall be reduced to writing and filed with the Manager as soon as practicable.

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3. The contract(s) shall be of such limited duration as to meet only the immediate needs of the emergency.
4. Under no circumstances shall the emergency purchasing procedure be used to enter into a multi-year contract.
5. In the event that the Manager is unavailable, then the CFO shall be contacted for approval prior to the order being placed. In the event that both the Manager and CFO are unavailable, then the Township Clerk shall be contacted for prior approvals.

REQUISITIONS

The requisition is Accounts Payable's authority to initiate the procurement process. A complete and accurate description of the items to be purchased, quantity to be purchased, date material is needed, where delivery is to be made and vendor must be listed on the requisition.

The Edmunds generated requisition shall be approved by the Supervisor or her/his authorized representative. The requisition must indicate whether the items to be purchased are BID (if bid you must include the bid/contract number), NON-BID, STATE CONTRACT, CO-OP (delineating which one, along with the contract number) RESOLUTION or QUOTE. Purchasing will amend the requisition if deemed necessary to conform to Local Public Contracts Law. If this box is blank the requisition will be returned to you. Backup MUST be sent for all requisitions.

SECURING PRICES

The securing of prices is the responsibility of the using department.

The following methodologies may be utilized to obtain prices but under no circumstances should any goods or services be purchased without an approved purchase order.

- Telephone/Email - the greatest number of prices are obtained by the use of the telephone or email. *Note:* Obtaining a price from a vendor does not constitute a purchase and the successful vendor should be advised to wait for a PO before shipping any items.
- Quotation Request (purchases over \$6,600) - A written request should be sent to selected vendors describing the items needed. The vendor should respond via email or fax to your solicitation and these responses must be part of your backup. In time sensitive cases, quotes may be obtained by telephone.
- Cooperative Purchasing Contracts - New Jersey State Contracts (administered by the New Jersey Division of Purchase and Property), the Morris County Cooperative Pricing

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Contracts, Somerset County Cooperative Contracts, Union County Cooperative Contract and the Middlesex Regional Educational Services Cooperative Contracts are available for the purchase of many goods and services and should be utilized as much as possible (from time to time other cooperatives will be made available so please check with Accounts Payable).

- Formal Bids (purchases over \$44,000) – State Law requires that sealed bids be solicited when purchases exceed the bid threshold in the aggregate for a calendar year.

DOLLAR THRESHOLDS

- Under \$6,600 – These purchases are normally made by the using department. Although not required, it is strongly suggested that a minimum of three quotes be obtained even if the goods or services to be purchased are under the quote threshold.
- \$6,600 to \$17,499 – These purchases require three written quotes. If for some reason quotes cannot be obtained (such as sole vendor), a written explanation as to “why not” must accompany the requisition. In time sensitive cases, quotes may be obtained by telephone but ultimately should be secured in writing.
- \$17,500 to \$44,000 – Any purchase \$17,500 or above requires a resolution of the Township Council pursuant to the NJ Pay-To-Play law (P2P). Other than for an emergency, no purchases for goods or services exceeding \$17,499 can be made without a prior resolution of the Township Council. At the beginning of each year a \$16,500 threshold is established in Edmunds for all vendors and this amount cannot be exceeded without the prior approval of the Manager unless authorized by a bid award. Once the \$16,500 threshold has been met the need for a resolution will be discussed with the using department. In no case should any goods or services be purchased without an approved purchase order. P2P thresholds apply to the vendor and not just to a specific project. Regardless of whether or not a vendor is the only one able to supply goods/services a P2P resolution is still required prior to any purchase being made. P2P paperwork, which can be obtained from the Township Clerk, must be in our office a minimum of ten days prior to a Council meeting.
- \$44,000 and over – These purchases require public bidding pursuant to the Local Public Contracts Law, N.J.S.A. 40A:11-1 et seq. A contract must be awarded by the Township Council before any commitment is made to a vendor.

BID PROCEDURES

After funding is available the Township Engineer or Manager, with assistance from the using department, prepares a set of specifications detailing the items or services required. Once the

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specifications have been finalized and approved by the using department a Legal Advertisement is placed in the Township's official newspaper advising prospective bidders of the goods or services needed or work to be performed. The notice instructs prospective bidders on how to obtain the bid documents, where and when to submit the bid, bid date, etc.

Bids are normally opened by the Township Manager or the Township Clerk in a public setting at 11:00 AM on Tuesday mornings unless otherwise noted in the Legal Advertisement. Bid tabulations are prepared in order to analyze the proposals received. This analysis is then forwarded to the using department who shall submit a written recommendation to the Manager (on letterhead) to award a contract to the lowest responsible and responsive bidder(s) or to reject the proposals received. A final recommendation will be sent by the Manager to the Township Council for their official action. After the bid is awarded, a written contract is prepared and sent to the vendor for signature.

Once the contract has been executed by all parties, POs may be issued against the contract.

All contracts awarded by the Township Council must be encumbered as soon after the Council Meeting as is practical. Waiting months to encumber is not acceptable.

In the event that the bids received are unsatisfactory or no bids are received, a re-bid for the item(s), service (s) is required. If after two attempts bids are still unsatisfactory or no bids have been submitted, the Township may negotiate with interested vendors. It should be noted that prior authorization to negotiate must be obtained from the Township Council.

PURCHASE ORDERS

A PO is prepared by Purchasing, utilizing the using department's requisition. All requisitions approved by the Supervisor (1st Approval) after the cutoff time, will be processed next day. Once approvals are given by Accounts Payable (2nd Approval) and by the Manager (3rd Approval), POs are created. Effective 1/25/2016, all Vouchers must be generated by means of a requisition the Edmunds Accounting System. No manual vouchers will be accepted without express approval of the Manager or the CFO. No exceptions.

The last day for POs in any calendar year will be determined by the Manager or CFO but is usually around the Christmas holidays so plan accordingly.

All open Purchase Order's (PO) utilizing fiscal accounts (account numbers beginning with the year) must be closed by the end of the calendar year unless express permission has been received from the CFO or the Manager. However, under no circumstances will reserve (prior) year POs remain open past March 1 of the current year. End of year encumbrances for dollar amounts beyond what can reasonably be expended by December 31 will not be accepted without prior approval of the CFO or the Manager.

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All reserve year POs will be cancelled by the Finance Department on March 1 of the current year. This does not include POs that are written against a bond ordinances or trust accounts for an on-going project.

A reserve year PO cannot be used in the current year unless that item/service was purchased or performed in the reserve year. Example: if an employee orders a widget from Home Depot in 2021, a blanket PO (encumbering or draw-down) utilizing a 2020 budget account cannot be utilized. A new a new blanket PO shall be created prior to that widget being ordered. If the widget was ordered in November 2020 but was not delivered until February 2021, the 2020 PO can be used. The exception to this is an ongoing project which is funded by a bond/capital ordinance. If you are not sure whether or not a PO should still be used the Finance Department should be consulted prior to any purchase being made.

PAYMENT SCHEDULE

After merchandise is received or work/services performed, the vendor's invoice and signed Payment Voucher along with verified delivery/packing slips are forwarded to Accounts Payable for payment processing. Accounts Payable shall promulgate a list of Bill List cutoff days.

Accounts Payable prepares a "Bill List" for the approval based off a schedule approved by the Township Manager. Checks generated on the "Bill Lists" will be mailed to the vendors on or unless prior arrangements have been made with the CFO.

The original Payment Voucher and all paperwork are retained in the Finance Department.

All contracts for improvements to real property and structures regardless of the dollar amount are governed by the Prompt Payment Law (P.L., 2006, c. 96), *N.J.S.A. 2A:30A-1 et seq.*, which establishes timing standards for the payment of bills for a wide range of construction-related contracts.

The Prompt Payment Law requires that the Township must pay a contractor not more than thirty (30) calendar days of receipt of the date the bill is received by the Township. Accordingly, all bills must be date stamped upon receipt. If a bill is being challenged, the contractor must receive a written statement of the amount withheld and the reason for withholding payment within twenty (20) calendar days of the receipt of the bill. Please refer to Local Finance Notice 2006-21 dated November 1, 2006 for further details. It is imperative that anyone managing any contract for improvements to any land and its appurtenances be familiar with this law. There are financial penalties attached to the failure to follow this law so please make sure you are totally familiar with Prompt Payment.

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CHANGE ORDERS

Change orders for a project/contract, etc. awarded by Resolution of Township Council should be avoided if at all possible. The dollar amount approved by the Township Council cannot be exceeded without a formal change order and a new resolution approved. If it is not possible to avoid utilizing a change order the request must be submitted to the Manager prior to any work being performed or orders placed. If justified, the change order will be presented to the Township Council for consideration. The Township Council must pass a resolution authorizing a written amendment to a contract covering the change(s) to be made. No work shall be performed or purchases made on the involved phase of the contract until the resolution is passed. Only the Manager is authorized to execute Change Orders.

Emergencies will be addressed on a case by case basis.

DISPOSITION OF SURPLUS AND OBSOLETE EQUIPMENT

The Manager is responsible for the disposition of surplus and obsolete materials, equipment and vehicles. When a Supervisor determines that an item is no longer needed for a public purpose, he/she shall provide the Manager with a written request to dispose of the item. This request shall include such information as type of item, manufacturer and serial number along with digital pictures.

Upon the concurrence of the Manager, a resolution will be presented to the Township Council for approval. No items shall be disposed of without an approved resolution.

After a resolution has been approved by the Township Council, a public sale, bid or auction will be scheduled. In some cases the items are disposed of as scrap.

CONTRACT MANAGEMENT

Contract management is the responsibility of the using department. Although Purchasing does attempt to track contracts it is incumbent upon you to know when a contract expires as well as the dollar amount of that contract so that the amount authorized by the Township Council is not exceeded. Once a contract expires it can no longer be used and cannot be extended retroactively. Please note that an amount authorized by Township Council cannot be exceeded without prior approval of the Township Council in writing in the form of a resolution. As a contract's expiration date approaches you should contact the Manager to discuss a new bid or a contract extension. The bid process takes approximately three months so you should be guided accordingly. This also applies to inter-local agreements.

If a using department is not happy with the vendor, that vendor must be provided with written

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notification delineating the problems and providing a date by which these problems must be corrected. If written notification is not given the Township will not be able to take any action against the vendor or disbar a vendor from bidding on future contracts. Once the using department has compiled such a list the information should be sent to Accounts Payable. At that time a course of action will be developed. Should you have any questions with respect to what constitutes proper notification please contact the Manager.

NEW JERSEY BUSINESS REGISTRATION

N.J.S.A. 52:32-44 requires that all vendors, contractors, subcontractors and suppliers who conduct business with the Township are required to be registered with the New Jersey Department of Treasury and shall be required to submit a valid New Jersey Business Registration Certificate. Any vendor, contractor, subcontractor or supplier who fails to provide proof of business registration or provides false business registration information shall be liable to a penalty of \$25 for each day of violation, not to exceed \$50,000 for each business registration not properly provided or maintained under a contract with a contracting agency. Information on the law and its requirements is available by calling (609) 292-9292.

AFFIRMATIVE ACTION COMPLIANCE

No firm may be issued a contract unless it complies with the affirmative action provisions of *N.J.S.A. 10:5-31 et seq.* and *N.J.A.C. 17:27-1 et seq.*

For goods and services contracts, including purchasing orders in excess of the bid threshold, each contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract or Purchase Order, one of the following three documents:

- A photocopy of a Certificate of Employee Information Report approval, issued in accordance with *N.J.A.C. 17:27-4*; or
- A photocopy of an Employee Information Report (Form AA 302) provided by the Division and distributed to the public agency to be completed by the contractor in accordance with *N.J.A.C. 17:27-4*; or
- A photocopy of a valid letter that the contractor is operating under an existing Federally approved or sanctioned affirmative action program (good for one year from the date of the letter).

For maintenance and construction contracts, after notification of award, but prior to signing the contract or Purchase Order, the contractor shall submit to the public agency compliance officer and the Division of Contract Compliance and Equal Employment Opportunity in Public Contracts (Division) an initial project workforce report (Form AA201) provided to the public agency by the Division for distribution to and completion by the contractor, in accordance with

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N.J.A.C. 17:27-7.

The contractor shall also submit a copy of the Monthly Project Workforce Report (AA202) once a month thereafter for the duration of the contract to the Division and to the public agency compliance officer. The AA202 form is available at the following website: http://liberty.state.nj.us/treasury/contract_compliance/pdf/aa202.pdf.

NEW JERSEY PUBLIC WORKS CONTRACTOR REGISTRATION

N.J.S.A. 34:11-56.48 et seq. requires that a general or prime contractor and any listed subcontractors named in the contractor's bid proposal shall possess a Public Works Contractor Certificate at the time the bid proposal is submitted. After bid proposals are received and prior to award of contract, the successful contractor shall submit a copy of the contractor's Public Works Contractor Certification along with those of all listed subcontractors. All non-listed subcontractors and lower tier sub-subcontractors shall be registered prior to starting work on the project. It is the general contractor's responsibility that all non-listed sub-contractors at any tier have their certificate prior to starting work on the job.

PREVAILING WAGE

N.J.S.A. 34:11-56.25 et seq. requires all contractors on projects for "Public Work" are required to adhere to all requirements of the New Jersey Prevailing Wage Act. The contractor shall be required to submit a certified payroll record to the Township within ten (10) days of the payment of the wages. This applies to all work completed in the Township in excess of \$15,444, not just contracts which are bid.

Public Work is defined as construction, reconstruction, demolition, alteration, custom fabrication, or repair work, or maintenance work, including painting and decorating, done under contract and paid for in whole or in part out of the funds of a public body. Public Work shall also mean construction, reconstruction, demolition, alteration, custom fabrication, or repair work, done on any property or premises, whether or not the work is paid for from public funds, if, at the time of the entering into of the contract the property or premises is owned by the public body.

Maintenance work means the repair of existing facilities when the size, type or extent of such facilities is not thereby changed or increased. While "maintenance" includes painting and decorating and is covered under the law, it does not include work such as routine landscape maintenance or janitorial services.

The contractor is also responsible for obtaining and submitting all subcontractors' certified payroll records within the aforementioned time period. The contractor shall submit said certified payrolls in the form set forth in *N.J.A.C. 12:60-6.1(c)*. It is the contractor's responsibility to obtain any additional copies of the certified payroll form to be submitted by contacting the New Jersey Department of Labor and Workforce Development, Division of Workplace Standards.

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USE OF CREDIT CARDS

The Township allows the public to use credit cards for certain activities such as recreation and the Municipal Court. Those departments' currently utilizing credit cards have been given prior permission. This program may be expanded at some later date.

PROFESSIONAL MEMBERSHIPS/SUBSCRIPTIONS

Professional memberships/subscriptions shall be processed and paid for in the year in which the membership period covers. Prepaying memberships in the reserve year is not permitted.

MISCELLANEOUS

1. Request for agenda resolutions Resolutions should be sent to the Township Clerk before 4:00 p.m. on the Tuesday prior to the (Monday) Council Meeting. Request for ordinances should be sent to the Township Manager TWO Tuesday's prior to the Council Meeting.
2. From time to time departments/divisions sponsor meetings where breakfast/lunch/dinner is served. Care should be taken to insure that we are being as economical as possible. In other words, a menu of pizza is acceptable while a hot meal from a nice restaurant is not. It does not matter if the funding is coming from a dedicated account. We are dealing with public funds and we must be very careful how these funds are spent. Any bills beyond what is considered acceptable will not be paid for by the Township. If you have a question as to what may or may not be acceptable you should ask prior to placing an order.
3. Any supervisor coordinating a professional service contract must provide a monthly status (no later than the 10th of each month) to the Manager. This should include, but not be limited to, total authorized expenditures, money spent prior month, total money spent and resolution number if applicable. When seventy-five percent of the authorized funding has been expended you must discuss the need for additional funding with the Manager. This will insure that monies spent will not exceed the authorized appropriation. No retroactive resolutions for contract amendments will be presented to the Township Council.
4. Any document (letter, memo, etc.) received in hard copy by your office must be date stamped so we have a record of when that document was received by the Township.
5. When staff lay money out for minor purchases the original receipt must be submitted with the request for reimbursement. Copies are not acceptable. No original receipt no reimbursement.

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6. If a staff member lays out money to make a purchase the original receipt MUST accompany the requisition for reimbursement.

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1	16-Jan-2023	Changed Approver from Cavallo to D'Arco	JD