

**TOWN OF GREENFIELD
ACCOUNTING DEPARTMENT
POLICIES AND PROCEDURES**

PURCHASING/PROCUREMENT

The Town of Greenfield is subject to the M.G.L. Chapter 30B (the Procurement Act) that refers to the procurement of supplies and services by a government body. In keeping with this the law, the Town has adopted the following policies and procedures.

UNDER \$5,000

- The Department must use sound business practices in purchasing in this category whereby Departments are encouraged to seek price quotes for purchases.

\$5,000 to \$24,999

- Competitive prices must be evidenced by three quotes.
- State Law also dictates that a purchase of \$5,000 or more requires a written contract.

\$25,000 OR MORE

- Competitive bid or request for proposal (RFP) is required.

REQUEST FOR PURCHASE ORDER

1. Purchases of \$1,000 or more require a purchase order (PO). However, a Department may request a PO for any purchase.
2. Any employee may complete the Request for Purchase Order (RPO) but it must be approved and signed by the Department Head.
3. The RPO must be submitted with the three quotes, Bid or RFP documentation. If the purchase is for \$5,000 or more, an original contract must be included.
4. The RPO should then be submitted to the Chief Procurement Officer/Purchasing Department (CPO) for Chapter 30B compliance. If information is incomplete or incorrect, the CPO will return the RPO to the Department for more information or correction.
5. Once approved and signed by the CPO, the RPO is sent to the Accounting Department for appropriation control and contract approval.
6. Once approved by the Accounting Department, the RPO is assigned a PO number and the white and yellow copies are returned to the Department. At this time the amount of the PO will be encumbered on the appropriate account numbers.
7. The Department can send the white copy to the vendor or call in a verbal purchase using the assigned number. The yellow copy should be retained by the Department to complete the Bill Schedule when paying the invoice.

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ACCOUNTS PAYABLE

1. Bill Schedules must be submitted to the Accounting Department no later than 12:00NOON on Wednesday of any given week. Bill schedules submitted after this deadline will be put on the following week's warrant for payment. The Department Head must approve Bill Schedules. Only original signatures will be accepted, stamped signatures are prohibited. Department Heads may designate in writing other employees to sign bill schedules in their absence.
2. All invoices to be paid must be listed on the Bill Schedule and sorted by vendor. The invoices must be organized in the same order as listed on the Bill Schedule. Multiple invoices from the same vendor must be listed consecutively on the Bill Schedule.
3. Only **original invoices** will be accepted for payment. Statements, packing slips, copies, and faxes will not be accepted.
4. All invoices \$1,000 or more must have a purchase order number listed on the invoice and Bill Schedule. The purchase order number must be marked complete (C) or partial payment (P).
5. The vendor number, account number, purchase order number (if one has been issued), and Department Head approval must be listed on every invoice. The purchase order must also be marked complete (C) or partial payment (P). The Accounting Department issues invoice stamps for this purpose.
6. New vendors must have a social security or Federal tax identification numbers. Unincorporated vendors must complete a W-9 form to be filed in the Accounting Office.
7. Reimbursements and refunds should be clearly marked on the Bill Schedule. In the case of reimbursements for expenditures, appropriate original invoices must accompany the Bill Schedule.

CORRECTIONS, TRANSFERS

Notify the Accounting Office when account numbers are incorrectly charged and adjustments will be made. Transfers between Departments, funds and accounts must be submitted on a transfer slip available in the Accounting Office. Interdepartmental transfers must be approved and signed by the Department Heads involved.

PETTY CASH

Petty cash accounts can be established for any fund at the request of the Department Head, Board or Commission responsible for the fund.

1. Petty cash reimbursements can only be made from original vendor invoices & receipts submitted.
2. Reimbursements to the petty cash fund must be funded through the warrant process.
3. Someone other than the custodian of the cash must approve all reimbursements.
4. Reimbursements are limited to the maximum authorized amount of the petty cash fund.
5. Employee personal funds must not be co-mingled with the petty cash fund.

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CREDIT CARDS

The Town of Greenfield prohibits the issuance of ‘Town credit cards’ to employees.

Employees are required to submit original detailed vendor invoices or receipts to support reimbursements for purchases made on personal credit cards for legitimate Town related expenses.

PHONES/CELLULAR PHONES

The Town of Greenfield allows the issuance of cellular phones with the following restrictions:

1. Employees must reimburse the Town for all personal calls. Employees must maintain a log with the date, time and phone number called for all personal calls.
2. An independent employee of the department must monitor phone bills to assure personal calls are reimbursed.
3. The Department Head may issue and monitor cellular phones to department employees. The department must maintain a list of employees issued cellular phones complete with employee name, phone number and plan used.
4. If personal use is allowed within the provisions of the service, i.e. unlimited use plans; the value must be documented for inclusion on the W-2 form.

USE OF TOWN OWNED VEHICLES

The use of vehicles made available for employees must be authorized and monitored by each department.

1. A list of employees issued a town-owned vehicle must be maintained. The list shall include employee name, make, model and vehicle identification number (VIN).
2. Personal use of Town of Greenfield vehicles is prohibited unless authorized in writing by the Mayor or Superintendent of Schools.
3. If employees are allowed to travel to and from work with a Town of Greenfield vehicle, the value of this personal use must be included on the employee’s W-2 form. The exception to this policy is in the case of public safety employees as established by State law.

MILEAGE REIMBURSEMENTS

Employees may be reimbursed for mileage while using personal vehicles for work related activities at the current rate established by the Accounting Department.

1. Mileage reimbursements requests must be documented in a way that includes the date, destination, miles, and purpose. See attached form.
2. Reimbursements must be verified and approved by someone in the department other than the employee being reimbursed.

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TRAVEL REIMBURSEMENTS

The Town of Greenfield will reimburse officials and employees for travel related to official duties and attendance at conferences and meetings.

1. Employees are prohibited from approving their own travel plans and reimbursement. The Department Head must approve all travel reimbursements in advance for all employees; by the School Superintendent or Mayor for Department Heads; and, by the School Committee for the School Superintendent.
2. Employees must complete and submit the attached travel approval form prior to submitting requests for travel reimbursements.
3. An original conference brochure or other documentation detailing dates, times, and locations must be attached to the request for approval.
4. Cash advances are not issued for any travel expenses.
5. Employees must provide a detail listing of actual expenses along with original itemized vendor invoices or receipts within one week upon return from travel.
6. Reimbursements will only be made for invoices and receipts consistent with the approved dates and locations.
7. Reimbursements for meals including tips shall not exceed the following limits:
 - a. Breakfast- \$10.00
 - b. Lunch- \$15.00
 - c. Dinner- \$20.00
8. Expenses paid directly to a vendor prior to the travel must not be duplicated on expense reimbursements, i.e. employees must not submit meal reimbursements if the pre-paid conference fees included meals.
9. The Town will reimburse the following types of travel:
 - a. Air-coach class only. Employees are prohibited from flying first-class.
 - b. Train-sleeper travel where overnight travel is required.
 - c. Bus-coach class.
10. Actual costs for taxicabs, rental cars, parking garages, shuttle buses, etc. are reimbursed with original receipts.
11. By State law, the Town of Greenfield does not reimburse expenses for alcoholic beverages.
12. The employee must pay costs for spouse or children, i.e. the Town of Greenfield pays the single hotel/motel room rate and the employee pays additional costs above the single rate.

DEPARTMENTAL RECEIPTS

All departmental receipts must be turned over to the Treasury Department in the Town Hall. A formalized procedure has been established by the Town Treasurer to follow for the accounting and reporting of departmental receipts. Please refer to the "Handling of Departmental Receipts" policy available from the Town Treasurer.

1. Copies or receipts of payments made to the Treasurer must be submitted to the Accounting Department.
2. Annual internal audits of departmental receipts will be conducted by the Accounting Department.

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DEPARTMENTAL RECEIVABLES

1. Departments issuing bills to outside parties must provide a listing of bills to the Collector and Town Accountant.
2. Bills must be pre-numbered and issued consecutively.
3. If not committed to the Collector, each department must maintain a receivable ledger that must be reconciled monthly to the Accountant's ledger.

PAYROLL/PERSONNEL

Payrolls must be submitted for payment by Noon on Friday of each week. Payrolls that include hourly employees working on Saturday may be submitted on Monday of each week. Exceptions to these deadlines may be made during holiday weeks or for Accounting Office staff absences.

The Department Head must sign payrolls that includes the name of each employee paid, hours worked, rate of pay, gross wages, and total departmental gross amount. Time sheets must accompany payrolls for every employee as determined by the collective bargaining contract. If the Department Head is not available to sign, the Department Head may designate another employee to approve and sign the weekly payroll with the approval of the Board of Selectmen.

The Accounting Office must maintain payroll records for a minimum of sixty years. The Human Resources Department maintains the official personnel file for Town employees and the School Department maintains personnel files for School employees.

New employees may be signed up through the Human Resources office for Town employees and School Payroll office for School employees. However, only the Accounting Office may add new employees to payroll.