

# **ACCOUNTING POLICIES & PROCEDURES**

**(Effective July 1, 2023)**

# TABLE OF CONTENTS

1) Summary of Functions and Services.....	2-5
2) Vendor Number Request/Change Instructions.....	6
i) Vendor Number Request-Change Form Sample .....	7
3) Purchase Order Request/Change Procedure.....	8
i) Purchase Requisition Form Sample .....	9
4) Voucher Procedure .....	10
i) Voucher Sample .....	11
5) Multi PO-Invoice Voucher Procedure .....	12
i) Multi PO-Invoice Voucher Sample .....	13
6) Personal Reimbursement Policy .....	14-15
i) Non-Reimbursable Expenses .....	16
ii) Reimbursement Voucher Procedure.....	17
iii) Reimbursement Voucher Sample .....	18
iv) Reimbursable Expense Summary Instructions .....	19
v) Reimbursable Expense Summary Form Sample .....	20
vi) Monthly Mileage Form Instructions .....	21
vii) Monthly Mileage Form Sample .....	22
viii)License/Certification Reimbursement Form Instructions.....	23
ix) License/Certification Reimbursement Form Sample .....	24
7) A/P Invoice Adjustment Procedure.....	25
i) Invoice Maintenance Request Form Sample .....	26
8) Payroll Adjustment Procedure .....	27
i) Payroll Adjustment Request Form Sample .....	28
9) Budget Transfer Procedure .....	29
i) Budget Transfer Request Form Sample .....	30
10)Year-End Budget Transfer Procedure .....	31
i) Year-End Budget Transfer Request Form Sample .....	32
11)Purchase Order Holdovers Policy .....	33
i) Purchase Order Holdover Form Instructions.....	34
ii) Purchase Order Holdover Form Sample.....	35

## **SUMMARY OF FUNCTIONS AND SERVICES**

The Accounting Department processes payments for every department of the Town of Great Barrington. The Town of Great Barrington Accountant is responsible for auditing and reconciling accounts, the approval and payment of bills, the auditing of cash balances of all departments and the preparation of required financial reports for the Town and the Commonwealth of Massachusetts. The Town Accountant provides monthly revenue and expense reports to the Town Manager, Department Heads, Finance Committee and the Selectboard detailing year-to-date expenditures and unexpended balances. The Town Accountant prepares Town of Great Barrington's annual report, which includes a balance sheet, budget analysis, debt schedule, accounts receivable reconciliation and other miscellaneous schedules.

### **ACCOUNTS PAYABLE PROCESSING**

Accounts payable warrants are processed every week. The submission of invoices should be on the Tuesday prior to the warrant date by noon to be included on the following week's warrant. Prior to payment of any Voucher or Multi PO-Invoice Voucher, the Accounting Department is required to audit each request for payment to ensure that a previous payment has not been made, the goods and/or services were received and to verify that the funds are available for payment. Please note that while mailed original invoices are preferred, the Accounting Department recognizes that an increasing number of vendors are moving to emailed invoices only and therefore considers these to be acceptable as original invoices. However, the Accounting Department reserves the right to return any request for payment when the origin of the invoice is in question.

### **TAX EXEMPTION**

The Town of Great Barrington is a tax exempt purchaser as defined in MGL Ch. 64H, § 6(d) and (e). In the event that a vendor requires the Certificate of Exemption (Form ST-2), please contact the Treasurer's Office. The Town is exempt from sales taxes, federal excise taxes on tires and batteries and the federal tax on telephones. The Town is not exempt, however, from hotel/motel and meals taxes. The department must contact the vendor to either issue a corrected invoice removing the taxes or provides a credit memo to be submitted simultaneously.

### **VENDOR NUMBERS/REMITTANCE ADDRESSES**

Prior to submitting an invoice for payment, you must verify the vendor number in Munis. If you do not find a vendor number in Munis you will need to complete and submit a Vendor Number Request/Change form to Accounting, attach a W-9 for the vendor and indicate that it is a New Vendor. You must also confirm that the remittance address (mailing address for payment) is in Munis and indicate which remittance number (if any) on either the Voucher or Multi PO-Invoice Voucher. If the remittance address is not in Munis, please submit a Vendor Number Request/Change form to add the remittance address.

## **PURCHASE ORDER REQUISITIONS/CHANGES/CLOSURES**

Purchase Orders are a way to encumber funds to ensure the funds in an account are properly accounted for and that the remaining available balance is accurate. All requests for goods and/or services must have a Purchase Order in Munis prior to placing orders and/or signing contracts for services. The Accounting Department will create all Purchase Orders in Munis until the workflow system is optimized in Munis. At that time, you will receive updated procedures. You must first verify that there is a Vendor Number in Munis for the Purchase Order you are requesting. If not, you will need to submit a Vendor Number Request/Change form first. Then you will complete a Purchase Requisition Form to include all the pertinent information to create the Purchase Order. Once the Accounting Department has created your Purchase Order, you will receive a scanned copy of your new Purchase Order.

In order to increase, decrease or close a Purchase Order, the Department Head or their designee will need to email Accounting detailing the Purchase Order Number, Name and action to be taken.

Personal reimbursements, license reimbursement, wire payments and payroll withholdings do not require Purchase Orders. All other expenses will require a Purchase Order.

## **VENDOR INVOICES/VOUCHERS/MULTI PO-INVOICE VOUCHERS**

All invoices should be stamped with the date they are received in the department. After determining that the materials and services have been received and the materials are undamaged, please determine that the billed amount is correct and that the invoice is numbered with a distinct invoice number. Please do not make any alterations to the original invoice (including highlighting as this makes the ink deteriorate and difficult to read).

When submitting for payment, one invoice may be paid per Voucher; unless the vendor provides statements. In this case, you may use the Multi PO-Invoice Voucher to list each of the invoices individually and attach all the individual original invoices in the same order as the statement.

In an instance where you are using multiple Purchase Orders to pay one invoice, you may use the Multi PO-Invoice Voucher to list each of the invoices individually.

In an instance where you are paying multiple invoices to the same vendor, you may use the Multi PO-Invoice Voucher to list each of the invoices individually if you have 3 or more invoices. Otherwise, you must complete a Voucher for each invoice.

All Vouchers and Multi PO-Invoice Vouchers must be date-stamped, along with an original signature of the Department Head or their designee. The Department Head or their designee is the only authority to approve vouchers for payment. In the event the Department Head is unavailable to sign and their signature stamp is used, the authorized designee must initial and date their use of the facsimile signature. Such approval shall be

given only after an examination to determine that the charges are correct and that the goods, materials or services charged for were ordered and that such goods and materials were delivered and that the services were actually rendered to or for the Town as the case may be. In accordance with MGL Ch. 41, § 56: "The town accountant may disallow and refuse to approve for payment, in whole or in part, any claim as fraudulent, unlawful or excessive, and in such case he shall file with the town treasurer a written statement of the reasons for such refusal."

### **CREDIT MEMOS**

In the event that you receive a credit memo for returned goods or corrective action to your account, please attach the credit memo to a Voucher and use brackets around the amount to signify negative payment (or credit). You must submit the credit memo Voucher only when you are also submitting a Voucher or Multi-PO Invoice Voucher in an amount greater than the credit memo. Please also note, Munis does not have the capability to return these funds back to your Purchase Order. Therefore, you will need to increase your Purchase Order in order for Munis to match your departmental records.

### **DISCOUNTS**

Many vendors offer discounts on their invoices if the vendor receives early payment, typically within 10 days of receipt. These discounts add up over time and can be a substantial cost savings to the Town. In an effort to take advantage of all discounts, the Accounting Department expedites these payments to meet the early payment terms of the discount offered. It is very important for the departments to watch for these discounts and expedite their processing to ensure adequate time to meet the terms. Please remember to mark the Voucher or Multi PO-Invoice Voucher where indicated if the invoice has a discount.

### **LATE/PENALTY FEES**

It is the Town's policy not to pay late/penalty fees on any invoices. Timely processing is imperative to avoid late/penalty fees for unpaid invoices. Please remember that the average time it takes for a check to be issued by the Town is approximately 2 weeks from the date the voucher is received by the Accounting Department. In the event a late/penalty charge is incurred on an invoice, the department must contact the vendor and request to have it removed. In our experience, most vendors will revoke the late/penalty fee. Please note the name of the person along with the date of the call and your own initials on the invoice if the late/penalty fee is rescinded.

### **PAYMENT ISSUANCE TIME-FRAME**

As previously stated, please allow at least 2 weeks for an invoice to be processed and the check issued. Upon receipt in the Accounting Department, the Voucher or Multi PO-Invoice Voucher form is date-stamped and filed in the order it was received. The submission of invoices should be on the Tuesday prior to the warrant date by noon to be included on the following week's warrant. The Accounting Department serves all the Town departments and handles a minimum of 130 invoices per week. It is the policy of

the Accounting Department that all departments be treated equally in the processing of invoices in a fair and timely manner. Therefore, expedited payments due to lack of planning will not be honored. However, emergency situations and other circumstances that require expedited payments will be allowed only after a consultation with the Department Head and the approval of the Town Manager.

## **FORMS**

All Accounting forms can be found on the Forms Drive (S:\Accounting Forms). The forms are PDF fillable versions to make them more user-friendly and to ensure that all fields are completed. Please type and print them rather than manually writing on the forms to ensure eligibility and accuracy.

### **Please remember:**

- Sign the form where indicated.
- Verify your figures and confirm any totals.
- Print the Voucher or Multi PO-Invoice Voucher on the appropriate color paper as designated by the fiscal year.
- Attach any supporting documentation as requested on the form.
- Continue to submit original signed forms as electronic scans will not be accepted.

## **CREDIT CARD PURCHASES**

Town credit card purchases must be authorized by the Treasurer/Tax Collector prior to purchase and proof of purchase must be submitted to the Treasurer/Tax Collector as soon as possible to ensure timely monthly payment of the credit card bill. If you should have any questions regarding credit card use and/or submittal, please contact the Treasurer/Tax Collector.

## **MONTHLY REPORTS**

Given that the Accountant sends the Town Manager, Department Heads, Finance Committee and the Selectboard general and enterprise fund expense reports on a monthly basis it is important for Department's to review Departmental reports in MUNIS on an ongoing basis to ensure that they are correct. Any issues should be immediately reported to the Accounting Department.

## **VENDOR NUMBER REQUEST/CHANGE INSTRUCTIONS**

In Munis, search under the Vendor Inquiry for an existing vendor number. It is best practice to do multiple searches to be sure that you aren't requesting a duplicate vendor number. Minimally you should always search the following:

- "Company Name" field with last name and use asterisks as wildcards (ex. \*JONES\*)
- "Address" field with street name and use asterisks as wildcards (ex. \*CASTLE\*)
- "Zip Code" field is also very helpful, no need to use asterisks

If you do not find a vendor number in Munis you will need to complete and submit a Vendor Number Request/Change form (see Page 7) to Accounting, attach a W-9 for the vendor and indicate that it is a New Vendor.

If you find a vendor number in Munis but the address or name is incorrect or needs to have a new remit (mailing address for payment) added, please submit a Vendor Number Request/Change form (see Page 7) to Accounting and indicate which action you need taken in the boxes at the top of the form.

1. Check the box for the type of request (new vendor, new remit or address change.)
2. In the case of new remits or address changes, enter the Vendor Number.
3. Enter Vendor name and address.
4. Enter the FID/SSN\*.
5. Enter the Vendor's telephone number.
6. Please utilize the Notes section if you need to make any notes.
7. Enter your name and the date.

***\* Please submit the vendor's W-9 form along with New Vendor Number Requests.***



TOWN OF GREAT BARRINGTON

**NEW VENDOR / NEW REMIT / ADDRESS CHANGE REQUEST**

Please select one of the following:

1

NEW VENDOR     NEW REMIT     ADDRESS CHANGE

Vendor Number: \_\_\_\_\_

2

Vendor Name: THOMAS JONES

Address: 123 MAIN STREET

3

GREAT BARRINGTON

MA

01230

City

State

Zip Code

FID / Social Security Number: 123-45-6789

4

Telephone Number: ( 413 ) 555-1212

5

Notes: USE THIS SECTION FOR ANY NOTES

6

Requested By:

Name: JOHN SMITH

Date: 07/01/23

7

## **PURCHASE ORDER REQUEST/CHANGE INSTRUCTIONS**

Purchase Orders are a way to encumber funds to ensure the funds in an account are properly accounted for and that the remaining available balance is accurate. For every purchase or contract, a purchase order must be in place prior to placing an order for goods or services.

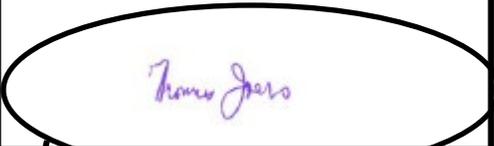
Personal reimbursements, license reimbursement, wire payments and payroll withholdings do not require Purchase Orders. All other expenses will require a Purchase Order.

In Munis, please verify there isn't already a Purchase Order in place in Munis by searching under the Purchase Order Inquiry. Please also verify that there are sufficient funds currently available in the account you wish to open the Purchase Order on by viewing an Account Inquiry in Munis. Then, you will need to find the Vendor Number by searching under the Vendor Inquiry for an existing vendor number. See page 6 for detailed instructions on how to look up a Vendor Number and verify its Remittance Address in Munis.

Once the Accounting Department has created your Purchase Order, you will receive a scanned copy of your new Purchase Order.

In order to increase, decrease or close a Purchase Order, the Department Head or their designee will need to send an email to [Accounting@townofgb.org](mailto:Accounting@townofgb.org) detailing the Purchase Order Number, Vendor Name and action to be taken. Please be sure to indicate the dollar amount of any Purchase Order increase or decrease to avoid confusion rather than stating the "new" Purchase Order balance.

1. Enter your name.
2. Enter your Department and if there is another Department that the order is being shipped to, otherwise use N/A as shown.
3. Enter the Vendor Number.
4. Enter the Vendor name.
5. Enter the Org and Obj (account number).
6. Enter the Vendor address.
7. Enter the date.
8. Enter a brief description which will be included on the Purchase Order.
9. Enter the dollar amount of the Purchase Order.
10. Requestor should initial in this box.
11. The Department Head or their designee will need to sign and date under "Department Approval".

1				<b>PURCHASE REQUISITION</b>			
ORDERED BY JOHN SMITH		TOWN OF GREAT BARRINGTON ACCOUNTING DEPT.					
2 (DEPT. & DIVISION) ACCOUNTING		4					
3 SEND TO N/A		VENDOR # 123456		VENDOR NAME ABC CORPORATION			
5 ORG 01135		6 ADDRESS 123 MAIN ST, GREAT BARRINGTON, MA 01230		7 DATE 06/20/23		PO#	
DESCRIPTION TO BE USED ON PO							TOTAL
8 PURCHASE PAPER							9 \$ 100.00
<p><b>IMPORTANT: All information necessary to complete the purchase must be indicated above. Otherwise, the Requisition will be returned to the originator for further detail.</b></p>							TOTAL COST: \$ 100.00
<small>I HEREBY CERTIFY THAT THE COST SHOWN ABOVE IS FAIRLY ESTIMATED AND THAT THE ARTICLES OR SERVICES SPECIFIED ARE NECESSARY FOR THE PROPER TRANSACTION OF THE BUSINESS OF THIS DEPARTMENT.</small>		<small>I HEREBY CERTIFY THAT THERE ARE SUFFICIENT FUNDS APPROPRIATED AND UNEXPENDED TO PAY THE ESTIMATED AMOUNT OF THIS REQUISITION AND THAT SUCH EXPENDITURES HAVE BEEN AUTHORIZED AND THAT DEPARTMENT RULES AND REGULATIONS HAVE BEEN COMPLIED WITH.</small>		APPROVED FOR PURCHASE			
10 		11 					
<small>REQUISITIONER APPROVAL</small>		<small>DEPARTMENT APPROVAL</small>		<small>ACCOUNTING OFFICE ONLY</small>		<small>ACCOUNTANT APPROVAL</small>	

## **VOUCHER PROCEDURE**

When submitting for payment, only one invoice may be paid per Voucher unless the vendor provides statements, you are using multiple Purchase Orders to pay once invoice, or multiple invoices to the same vendor (3 or more invoices). In these cases, you may use a Multi PO-Invoice Voucher (see Pages 12-13 for instructions and a complete sample).

On Vouchers for expenditures purchased on a Purchase Order Number (see Page 9 for a complete sample):

1. Enter the Name of the Vendor on the top left hand corner of the Voucher.
2. Enter the Purchase Order Number, Vendor Number (include "R#1" to signify Remit #1 if there is one), Org/Obj, and Amount.
3. When there is a discount offered or when closing the Purchase Order after payment, be sure to mark an "X" in the appropriate box.
4. The Department Head or their designee will need to sign and date under "Department Approval". In the event the Department Head is unavailable to sign and their stamp is used, the authorized designee **must** initial and date their use of the facsimile signature.
5. Please utilize the Comments section at the bottom left-hand corner of the Voucher if you need to make any notes.
6. Please confirm the Total Amount matches the lines you entered at the bottom. This field self-calculates in the form, but it's best to verify it prior to submittal.
7. Print the voucher on the appropriate color paper as designated by the fiscal year.
8. Attach the original invoice behind the completed Voucher.
9. Scan a copy of everything for your files.
10. Staple all together in the top left hand corner.
11. Submit completed Voucher to Accounting. (Accounting will review and approve the Purchase Order and Amount for auditing and payment.)
12. All checks will be mailed by the Treasurer's Department upon the completion of the warrant.

- ❖ ***For Multi PO-Invoice Voucher instruction, please refer to Pages 12-13.***
- ❖ ***For Reimbursement Voucher instruction, please refer to Pages 17-18.***

1  
ABC CORPORATION

DEPARTMENT APPROVAL

4  
*Thomas J. Jara*

ACCOUNTING

# AUDITOR'S VOUCHER

DATE PAID                      VOUCHER NO.

PURCHASE ORDER  
23123

TOTAL AMOUNT  
\$ 1,500.00

VENDOR NO.  
456

X BOX FOR DISCOUNT

INVOICE #                      INVOICE DATE  
3

FOR ACCOUNTING USE ONLY  
ACCOUNT #

X BOX IF CLOSING PO

ORG                      OBJ  
01135                      52000

AMOUNT  
\$ 1,500.00

ORG	OBJ	AMOUNT

COMMENTS:  
X2502 TO PICK UP CHECK  
5

## **MULTI PO-INVOICE VOUCHER PROCEDURE**

When submitting for payment, one invoice may be paid per Voucher; unless the vendor provides statements. In this case, you may use the Multi PO-Invoice Voucher to list each of the invoices individually and attach all the individual original invoices in the same order as the statement.

In the instance where you are using multiple Purchase Orders to pay one invoice, you may use the Multi PO-Invoice Voucher to list each of the invoices individually.

In the instance where you are paying multiple invoices to the same vendor, you may use the Multi PO-Invoice Voucher to list each of the invoices individually if you have 3 or more invoices. Otherwise, you must complete a Voucher (see Pages 10-11) for each invoice.

1. Enter the Vendor Number.
2. Enter the Remittance Number (if any).
3. Enter the Vendor Name.
4. Enter the Vendor Address (address invoice must be paid).
5. Enter the Purchase Order Number, Invoice Number, Amount, Invoice Date, and Org/Obj.
6. When closing the Purchase Order after payment, be sure to mark an "X" in the appropriate box.
7. The Department Head or their designee will need to sign and date under "Department Approval". In the event the Department Head is unavailable to sign and their stamp is used, the authorized designee **must** initial and date their use of the facsimile signature.
8. Print the voucher on the appropriate color paper as designated by the fiscal year.
9. Attach the original invoices behind the completed Multi PO-Invoice Voucher.
10. Scan a copy of everything for your files.
11. Staple all together in the top left hand corner.
12. Submit completed Multi PO-Invoice Voucher to Accounting. (Accounting will review and approve the Purchase Order and Amount for auditing and payment.)
13. All checks will be mailed by the Treasurer's Department upon the completion of the warrant.



## **PERSONAL REIMBURSEMENT POLICY**

Employees shall be reimbursed for expenditures incurred to them in accordance with reimbursement allowances or other negotiated terms in accordance with the employee's current, fully executed union contract or for circumstances approved by the Department Head and/or Town Manager.

Only **original** itemized and dated receipts will be accepted as proper backup documentation. Please do **not** highlight or tape across the information on the receipt as it destroys the toner and makes the receipt illegible and thereby non-reimbursable.

Employees should submit for personal reimbursement no later than 15 days after the expenses being incurred. If an employee does not submit the personal reimbursement request within that time, they may be personally responsible for said expenses.

## **CONTRACTUAL ALLOWANCES**

In accordance with many of the negotiated union contracts, there are several items used on the job by the employee that are subject to personal reimbursement (safety glasses, boots, uniforms, tools, etc.). Please remember that the original receipt or invoice must be attached as just a credit card statement is insufficient. Also, it is important to note that this is a reimbursement and cannot be paid in advance of the purchase.

## **LICENSE/CERTIFICATION REIMBURSEMENT**

In accordance with many of the negotiated union contracts, there are certain professional licenses and/or certifications that employees must maintain in order to perform their job. Please remember that the original receipt or invoice must be attached as just a credit card statement is insufficient.

## **MEMBERSHIPS/DUES/REGISTRATIONS**

Memberships, dues and registrations **must** be paid through the purchase order system to ensure proper accounting of the Town's expenditures. To pay advance registrations timely, the registration bill must be received in the Accounting Department no later than 2 full weeks prior to the registration deadline.

## **SUPPLIES**

Supply purchases **must** be paid through the purchase order system to ensure proper accounting for our supplies and expenditures.

## **TRAVEL**

For out-of-state travel, Town Manager's approval is required in advance of the departure date and must be attached to the reimbursement request.

## **MEALS**

Meals included in registration costs cannot be claimed for reimbursement. If a meal receipt is submitted for more than one employee, the names of the employees must be

written on the back of the receipt. Some unions negotiate their meal allowance, in which case the contract rate prevails. Tips and taxes that are added to the bills are optional for the Town to reimburse.

## **MILEAGE**

The standard mileage rate for businesses is determined and announced annually by the Internal Revenue Service ([www.irs.gov/tax-professionals/standard-mileage-rates](http://www.irs.gov/tax-professionals/standard-mileage-rates)). Some unions negotiate their mileage rate, in which case the contract rate prevails.

Mileage is calculated from the employee's headquarters to and from their destination. The attachment of a Map Quest ([www.mapquest.com](http://www.mapquest.com)) query between destinations is required as part of the backup for reimbursement as it provides an accurate accounting of the mileage incurred.

## **MONTHLY MILEAGE FOR TOWN BUSINESS**

Town employees are eligible for reimbursement for using their personal vehicle for standard Town business. These mileage logs must be recorded on a Monthly Mileage Form (see Page 21-22) and must be submitted by the 15<sup>th</sup> of the following month. A Reimbursable Expense Summary form must be attached as well. In these cases, a Map Quest does not need to be submitted as the Department Head (or Town Manager in the event the employee is a Department Head) will be agreeing to the accuracy of the mileage with their approval on the Reimbursable Expense Summary form. Hand-written logs will not be accepted.

## **TOLLS**

When requesting reimbursement for tolls, you must provide a printout from the tolling authority for the license plate of the vehicle used for travel in order for us to verify that the charges are accurate and legitimate. We will not accept a printout from the tolling authority's website showing the amount for the type of vehicle and a calculation. This does not satisfy proof that the charges were incurred to the employee being reimbursed.

## **HOTEL/MOTEL**

The Town will reimburse for **only** one night preceding any conference.

Please remember that the original receipt or invoice must be attached as just a credit card statement or reservation confirmation is insufficient backup documentation. Typically the hotel/motel will provide this at the conclusion of your stay. Please review it carefully to ensure the information is correct and detailed.

## **AIRFARE**

The Town will only reimburse economy class airfare. Please remember that the original receipt or invoice must be attached along with valid proof of payment. Typically, the receipt is available at the time of reservation and may be printed out at that time.

## **NON-REIMBURSABLE EXPENSES**

The following expenditures are not reimbursable:

- **Alcohol/Tobacco** - In accordance with [MGL Ch. 44, § 58](#): “No city or town shall pay a bill incurred by any official thereof for wines, liquors or cigars.”
- **Political/Charitable** - Any costs associated with any political or charitable event.
- **Non-Employees’ Expenses** - Expenses incurred by or on behalf of any person who is not a Town employee who accompanies the employee on official business.
- **Sole Benefit Expenses** - Expenses incurred for the sole benefit of the traveler, such as entertainment, laundry services, etc.

## **REIMBURSEMENT VOUCHER PROCEDURE**

For vouchers for reimbursements (see Page 18 for a complete sample):

1. Check Munis to see if there is an existing vendor number for the employee requesting reimbursement. If there isn't one, you will need to submit a Vendor Number Request/Change form (see Page 6-7) to Accounting.
2. Enter the Name of the Employee on the top left hand corner of the voucher.
3. Enter the Vendor Number, Org/Obj, and Amount.
4. The Department Head or their designee will need to sign and date under "Department Approval". In the event the Department Head is unavailable to sign and their stamp is used, the authorized designee **must** initial and date their use of the facsimile signature.
5. Please utilize the Comments section at the bottom left-hand corner of the Voucher if you need to make any notes.
6. Please confirm the Total Amount matches the lines you entered at the bottom. This field self-calculates in the form, but it's best to verify it prior to submittal.
7. Print the voucher on the appropriate color paper as designated by the fiscal year.
8. For a personal reimbursement, complete a Reimbursable Expense Summary form and attach all required backup documentation (see Page 19-20). For a license and/or certification reimbursement, complete a License/Certification Reimbursement form and attach all required backup documentation (see Page 23-24).
9. Attach first the completed Voucher form, then the completed Reimbursable Expense Summary form along with all the required backup documentation in the order listed in the Detail section of the form or the completed License/Certification Reimbursement form along with all the required backup documentation.
10. Scan a copy of everything for your files.
11. Staple all together in the top left hand corner.
12. Submit completed Voucher to Accounting.
13. The Treasurer's Department will notify you when the check is available upon the completion of the warrant.

2

THOMAS JONES

DEPARTMENT APPROVAL

ACCOUNTING

## AUDITOR'S VOUCHER

DATE PAID \_\_\_\_\_ VOUCHER NO. \_\_\_\_\_

PURCHASE ORDER

\_\_\_\_\_

TOTAL AMOUNT

\$ 300.00

VENDOR NO.

123

3

X BOX FOR DISCOUNT

INVOICE # \_\_\_\_\_ INVOICE DATE \_\_\_\_\_

FOR ACCOUNTING USE ONLY

ACCOUNT # \_\_\_\_\_

X BOX IF CLOSING PO

ORG	OBJ	AMOUNT
01135	52000	\$ 300.00

4

5

**COMMENTS:**  
X2502 TO PICK UP CHECK

## **REIMBURSABLE EXPENSE SUMMARY INSTRUCTIONS**

For personal reimbursement requests, a Reimbursement Expense Summary form must be completed and all required backup documentation attached (see Page 20):

1. Enter Date of Request.
2. Enter Employee's Name and their Vendor Number (not the Employee's Payroll Number).
3. Enter the Employee's Address.
4. Enter a detailed Description of the reason for the personal reimbursement.
5. Enter the Dates, Employee attending and Location in the center section.
6. Enter all the Details in the bottom section.
7. Add the Amounts in the Detail section and the Total Amount should calculate for you.
8. Check the boxes for the applicable backup documentation requirements.
9. The employee or their designee must sign the form and the Department Head or their designee must sign under "Department Authorization".



## **MONTHLY MILEAGE FORM INSTRUCTIONS**

For monthly mileage reimbursement to employees, a Monthly Mileage Form (see Page 22) must be included after a Reimbursement Expense Summary form (see Page 20). The Department Head (or Town Manager in the event the employee is a Department Head) will be agreeing to the accuracy of the mileage with their approval on the Reimbursable Expense Summary so Map Quest printouts do not need to be included in the submittal. The reimbursements must be submitted by the 15<sup>th</sup> of the following month. If more than one Monthly Mileage Form is needed to represent the whole month of mileage, please be sure to use the grand total of the multiple pages on the Voucher and the Reimbursement Expense Summary forms.

Enter Date of Request.

Enter Employee's Name.

Enter the Department.

Enter the Month of mileage reimbursement being requested.

Enter the Year of mileage reimbursement being requested.

Enter all Dates and Times of monthly mileage trips.

Enter the Address of the property being driven to.

Enter the Description detailing the reason for the Town business trip.

Enter the Number of Miles to the destination listed in 7. (Don't forget to list return trips on separate lines.)

The Total field calculates on its own based on the figures above that also calculate based on the product of the Number of Miles entered and the current mileage rate (this field will be updated annually to match the mileage rate to reflect any changes). In the event multiple forms are needed for one month, you must calculate the sum of all the forms and use this grand total for the Voucher and Reimbursable Expense Summary.

Please remember that mileage is calculated from the employee's headquarters to and from their destination and that the standard mileage rate for businesses is determined and announced annually by the Internal Revenue Service ([www.irs.gov/tax-professionals/standard-mileage-rates](http://www.irs.gov/tax-professionals/standard-mileage-rates)). Some unions negotiate their mileage rate, in which case the contract rate prevails.



## **LICENSE/CERTIFICATION REIMBURSEMENT FORM INSTRUCTIONS**

For all license and/or certification reimbursement expense requests, a License/Certification Reimbursement form must be completed and all required backup documentation attached (see Page 24):

1. Enter Date of Request.
2. Enter Employee's Name.
3. Enter the Employee's Job Title.
4. Enter the Employee's Vendor Number (not the Employee's Payroll Number).
5. Enter the Issuance Date.
6. Enter the Expiration Date.
7. Enter the Type of License/Certification. Please remember to make an adjustment like the sample if your Class D License renewal is part of the cost as this portion is not reimbursable.
8. Enter the Amount.
9. Add the Amounts and enter the Total Amount.
10. Check the box to confirm that the license and/or certification(s) are a requirement of the job title for said employee.
11. Check these boxes to acknowledge and confirm that the applicable backup documentation requirements are attached.
12. The employee must sign the form.
13. The Department Head or their designee must sign under "Department Head Authorization".



## **A/P INVOICE ADJUSTMENT PROCEDURE**

In the event that you realize that an invoice was paid in full or partially from the wrong line item, please complete and submit an Invoice Maintenance Request form (see Page 26 for a complete sample):

1. In Munis, perform an Account Inquiry on the line item that the invoice was charged to in error. Select the Actuals detail icon.
2. Find the invoice you need corrected. Print the screen in landscape format.
3. Select the invoice on the Account Detail screen and select the Detail button in the left hand menu. Print the screen.
4. Enter the Date Paid – this is found in the Check Date field on the Invoice Data screen printed in Step 3.
5. Enter the Warrant Number – this can be found in the Warrant field on the Invoice Data screen printed in Step 3.
6. Enter the Vendor Number – this can be found in the Vendor field on the Invoice Data screen printed in Step 3.
7. Enter the Invoice Number – this can be found in the Invoice field on the Invoice Data screen printed in Step 3.
8. Enter the Paid From Account – this is the line item the invoice was charged in error.
9. Enter the Move To Account – this is the line item the invoice should have been charged.
10. Enter the Dollar Amount – this is the amount you are requesting be moved. If it is the full amount it can be found in the Net Amount field on the Invoice Data screen printed in Step 3.
11. Select the applicable box to indicate if it is the Full invoice or a Partial amount that you are requesting to be corrected.
12. Select that you have printed and have attached the items in Steps 2 and 3.
13. Enter a brief description of the reason for the request.
14. The Department Head or their designee must sign and date under “Authorized By” and “Date”. In the event the Department Head is unavailable to sign and their stamp is used, the authorized designee **must** initial and date their use of the facsimile signature.
15. Scan a copy of everything for your files.
16. Submit hard copy to Accounting for processing.



TOWN OF GREAT BARRINGTON

INVOICE MAINTENANCE REQUEST

4  
Date Paid: 06/21/23

5  
Warrant Number: 23-48

6  
Vendor Number: 1234

7  
Invoice Number: 789

8  
Paid From Account: 01135 - 52000

9  
Move To Account: 01135 - 54700

10  
Dollar Amount: \$ 158.04

11  
Full:  Partial:

Munis GL Printout Attached  12

13  
Reason: PAID FROM INCORRECT ACCOUNT

14  
Authorized By:  Date: 06/21/23

## **PAYROLL ADJUSTMENT PROCEDURE**

After each payroll is processed, please verify that all expenditures match departmental records/time sheets. If there are any discrepancies, please complete and submit a Payroll Adjustment Request form (see Page 28) along with required backup documentation prior to the next payroll.

1. Enter your name and date where applicable.
2. Enter the Employee Number and Employee Name.
3. Enter the Payroll Date and Payroll Number.
4. Enter the Transfer Amount.
5. Enter the From and To Account Numbers.
6. Enter a brief description of the reason for the request.
7. Attach a Munis Check Detail History and check the box. Not everyone has permissions to the Detail Check History function in Munis. If that is the case, you may do an Account Inquiry, print the history screen and highlight the payroll being adjusted. You will also need to select Detail to see the breakdown of the payroll by employee and pay type. Please print this screen as well and highlight the lines you are adjusting.
8. Submit hard copy to Accounting for processing.



TOWN OF GREAT BARRINGTON  
PAYROLL ADJUSTMENT REQUEST

1 TO: Accounting Department  
FROM: JOHN SMITH  
DATE: 06/20/23

2  
Employee Number: 1234  
Employee Name: JANE DOE  
Payroll Date: 06/14/23  
Payroll Number: PR23-25  
3 Transfer Amount: \$ 1,234.56  
4 From Account Number: 01135 - 51111  
To Account Number: 01122 - 51111 5  
Reason: PAID FROM INCORRECT ACCOUNT  
6

Munis Check Detail History Attached  7

## **BUDGET TRANSFER PROCEDURE**

No account should be in a deficit; therefore a Budget Transfer Request (see Page 30) should be submitted, approved and processed **prior** to submitting an expenditure voucher that would put the line item in a deficit position. Only transfers from salary line items to salary line items or expense line items to expense line items within an Org can be done in this manner. This request must be submitted through the Town Accountant's Office who will then submit the form for approval of the Town Manager.

If you need to transfer funds between different Orgs or between salary and expense line items, you must wait until the last 60 days of the fiscal year through the first 15 days of the new fiscal year and complete a Year-End Budget Transfer form (see Page 32).

1. Enter the date.
2. Enter your name (not the Department Head) and reason for transfer where applicable. This will ensure that you will be the person contacted with any questions and notified upon completion.
3. Enter the Org/Obj(s), Account Name(s) and Amount(s) you are transferring funds from. You may insert more rows if you are making several transfers. However, in an effort to save paper, please try to limit the transfer request to one page. To do this you may have to alter the document elsewhere. It is helpful, if you have multiple lines, to include a total amount at the end of this section.
4. Enter the Org/Obj(s), Account Name(s) and Amount(s) you are transferring funds to. You may insert more rows if you are making several transfers. Again, please make an effort to limit the transfer request to one page. It is helpful, if you have multiple lines, to include a total amount at the end of this section.
5. Please verify that your "From" total being transferred is equal to your "To" total.
6. The Department Head must sign under "Department Head".
7. Send the original hardcopy to Accounting. The Accountant attests that the funds are available to be transferred and submits to the Town Manager for final approval. Once it is returned to Accounting it is processed and you and the Department Head will be notified when it has been completed.



Town Hall, 334 Main Street  
Great Barrington, MA 01230

Telephone: (413) 528-1619  
Fax: (413) 528-2290

TOWN OF GREAT BARRINGTON  
MASSACHUSETTS

1  
DATE: 06/20/23

2  
TO: Town Accountant  
FROM: JOHN SMITH  
RE: FY23 BUDGET TRANSFER

3

	<u>ORG</u>	<u>OBJ</u>	<u>ACCOUNT NAME</u>	<u>AMOUNT</u>
FROM:	01135	52000	CONTRACTED SERVICES	\$ 100.00
	01135	54200	SUPPLIES	\$ 50.00
			<b>TOTAL</b>	<b>\$ 150.00</b>
TO:	01135	57100	TRAVEL	\$ 150.00
			<b>TOTAL</b>	<b>\$ 150.00</b>

4

Details: Funds are available for transfer. See attached YTD budget to actual report.

6  
Department Head: \_\_\_\_\_ Date: \_\_\_\_\_  
Town Accountant: \_\_\_\_\_ Date: \_\_\_\_\_  
Town Manager: \_\_\_\_\_ Date: \_\_\_\_\_

## **YEAR-END BUDGET TRANSFER PROCEDURE**

Only transfers from salary line items to salary line items or expense line items to expense line items within an Org can be done at any time throughout the fiscal year. If you need to transfer funds between different Orgs or between salary and expense line items, you must wait until the last 60 days of the fiscal year through the first 15 days of the new fiscal year and complete a Year-End Budget Transfer form (see Page 32).

1. Enter the date.
2. Enter your name (not the Department Head) and reason for transfer where applicable. This will ensure that you will be the person contacted with any questions and notified upon completion.
3. Enter the Org/Obj(s), Account Name(s) and Amount(s) you are transferring funds from. You may insert more rows if you are making several transfers. However, in an effort to save paper, please try to limit the transfer request to one page. To do this you may have to alter the document elsewhere. It is helpful, if you have multiple lines, to include a total amount at the end of this section.
4. Enter the Org/Obj(s), Account Name(s) and Amount(s) you are transferring funds to. You may insert more rows if you are making several transfers. Again, please make an effort to limit the transfer request to one page. It is helpful, if you have multiple lines, to include a total amount at the end of this section.
5. Please verify that your "From" total being transferred is equal to your "To" total.
6. The Department Head must sign under "Department Head".
7. Send the original hardcopy to Accounting. The Accountant attests that the funds are available to be transferred and submits to the Town Manager for final approval. Once it is returned to Accounting it is processed and you and the Department Head will be notified when it has been completed.



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**TOWN OF GREAT BARRINGTON  
MASSACHUSETTS**

**Year-End Transfer**

1  
DATE: 06/16/23  
2  
TO: Town Accountant  
FROM: JOHN SMITH  
RE: YEAR-END TRANSFER REQUEST

3

	<u>ORG</u>	<u>OBJ</u>	<u>ACCOUNT NAME</u>	<u>AMOUNT</u>
FROM:	01135	51111	ADMINISTRATION	\$ 2,500.00
			<b>TOTAL</b>	\$ 2,500.00
TO:	01135	54200	SUPPLIES	\$ 500.00
	01135	57100	TRAVEL	\$ 2,000.00
			<b>TOTAL</b>	\$ 2,500.00

4

6  
Details: TO COVER EXPENSES INCURRED AFTER BUDGET APPROPRIATION

Department Head: \_\_\_\_\_ Date: \_\_\_\_\_

Town Accountant: \_\_\_\_\_ Date: \_\_\_\_\_

Town Manager: \_\_\_\_\_ Date: \_\_\_\_\_

Finance Committee:

Selectboard:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## **PURCHASE ORDER HOLDOVERS POLICY**

At the end of each fiscal year, each Town department must review their remaining General and Enterprise Fund Purchase Orders to determine if the Purchase Order needs to be held over to the following fiscal year. You are not required to holdover grant, revolving or capital accounts as any open Purchase Orders in these types of accounts will be automatically rolled over when the fiscal year is changed in Munis.

Each year, all vouchers of the remaining fiscal year must be received in the Accounting Department by the close of business on June 30<sup>th</sup>. If you anticipate receiving any invoices after the cutoff date of June 30<sup>th</sup>, you must holdover the Purchase Order to the following fiscal year. Also, if you are anticipating any personal reimbursements for the final 15 days of the fiscal year these funds must be held over as well. To accomplish this, you need to open a Purchase Order for these particular personal reimbursements. This is the **only** method to properly hold over prior year funds for payment after June 30<sup>th</sup>.

If you are uncertain of the amount to holdover, please contact the Vendor to confirm the amount of the invoice that will be received after June 30<sup>th</sup>. You will then need to increase or reduce your Purchase Order, through the Accounting Department, to the invoice amount to be sure that you are not unintentionally holding over a surplus.

Any unencumbered residual funds available on June 30<sup>th</sup> will be used in the Free Cash DOR Assessment for the fiscal year. Therefore, if this extra step isn't taken and the holdover is greater than necessary, these residual funds will not be available for Free Cash until the following fiscal year.

If you determine that you have a Purchase Order that you will not be receiving any invoices for after June 30<sup>th</sup> you **must** close the Purchase Order via request to the Accounting Department.

In the case where there is no holdover Purchase Order or the amount you held over was insufficient to pay the invoice received after June 30<sup>th</sup>, you will be required to request payment of a prior fiscal year invoice via Annual Town Meeting. This request must be submitted through the Accounting Office, no later than December 31<sup>st</sup> of each fiscal year so that an Article containing prior year invoice payment requests can be added to the Town Warrant.

You cannot holdover funds with the intent of purchasing something in the following fiscal year with prior year appropriated funds as Massachusetts General Law prohibits this.

Holdovers should be paid out within a "reasonable amount of time" and if they have not been expended by September 30<sup>th</sup>, they will automatically be closed to the Town's General or Enterprise Fund.

Please be aware that between July 1<sup>st</sup> and September 30<sup>th</sup>, if you close a holdover Purchase Order that had a surplus; it will show in your Available Balance in the line item until the entry is made to move all of these prior year funds. Generally, the transaction to move all residual holdover Purchase Order funds occurs by October 31<sup>st</sup> each year.

## **PURCHASE ORDER HOLDOVER FORM INSTRUCTIONS**

At the end of each fiscal year, each Town department must review their remaining General and Enterprise Fund Purchase Orders, make adjustments as explained in the Purchase Order Holdovers Policy and submit a Purchase Order Holdover Form to Accounting. All forms must be typed and not hand-written to ensure accurate year-end reporting. Please use one form per Org for your department if you should have multiple.

For each Purchase Order you want to holdover to the next fiscal year:

1. Enter Purchase Order Number.
2. Enter Org/Obj.
3. Enter Vendor Number.
4. Enter Vendor Name.
5. Enter Description of Purchase Order.
6. Enter Amount of Purchase Order.
7. Enter Anticipated Date of Closure.
8. Add the figures in the Amount column and enter the total at the end of the Amount column.
9. Enter the Department.
10. Enter the Date.
11. The Department Head must sign under "Department Head Signature".

Prior to submitting the completed form to Accounting:

- a. Run an Open Purchase Order by GL Account in Munis. If you don't have permissions to this function, you may contact Accounting to request one.
- b. Compare your Purchase Order Holdover Form to the Open Purchase Order by GL Account report. Everything should match up exactly. If there are any variances, they will need to be addressed **prior** to submitting your Purchase Order Holdover Form to Accounting.
- c. Attach a copy of your Open Purchase Order by GL Account report to the back of the Purchase Order Holdover Form and submit to Accounting by the deadline announced in the Year-End Schedule communication.

