

TITLE 10

SPECIAL ORDINANCES, REGULATIONS, RULES, POLICIES, AND BARGAINING AGREEMENTS

SUBTITLE 3 — POLICIES

POLICY 10

PAYMENT OF AUTHENTICATED EXPENDITURES

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Legislative History of Policy No. 10

10.010 Definitions

(A) As used in the policy, the term:

(1) “**Board**” means the Linn County Board of Commissioners.

(2) “**County**” means Linn County.

(3) “**Purchaser**” means the department head or elected official making the purchase on behalf of the purchasing official. An example of a purchaser would be the Director of Information

Technology Systems making a computer purchase for a purchasing official.

(4) “**Purchasing official**” means a County department head or elected official, or designee, authorizing payments from county funds annually budgeted and appropriated for that purpose.

(5) “**Purchasing request**” means either a written document or an email document made for the purpose of authorizing payment for a purchase pursuant to the instructions of the purchasing official.

[Adopted 06-452 eff 9/dd/06; amd 07-055 eff 1/30/07]

10.020 Background

(A) The Board by law has the authority and responsibility to pay expenses incurred for County purposes from funds budgeted and appropriated. However, since 1977, it has been the practice of the Board to delegate to purchasing officials, the authority to make payments for purchases without first obtaining specific approval from the Board, provided that a sufficient balance remains within the pertinent appropriation for that purchasing official..

(B) A policy is needed to establish guideline by which a purchasing official may authenticate purchases and disbursements within the constraints of the budgeted appropriations and the applicable law.

(C) With the advent of electronic information technology and communications, it is increasingly more convenient and expedient to make full utili-

zation of such technology to efficiently serve the public.

(D) This electronic medium also allows the public officials to work more efficiently internally to the government in their service to the public. Communicating within the County by electronic communications is a growing and efficient alternative to dispatching hard copies, thus saving employee time and county funds.

(E) Ensuring that the person making a purchase request is a purchasing official is made possible with the provision of a few simple requirements and safeguards which this policy endeavors to accomplish.

[Adopted 86-660 eff 12/3/86; amd 91-001 eff 1/2/91; amd 06-452 eff 9/dd/06; amd 07-055 eff 1/30/07]

10.100 Policy

(A) It is the policy of Linn County to establish guidelines by which purchasing officials may make purchases using electronic as well as non-electronic transactions and to authenticate such disbursements within the constraints of the budgeted appropriations and the applicable law.

(B) If an elected official or designee thereof submits a purchasing request to a purchaser that elected official by that submission agrees to comply with all the provisions of this policy.

[Re-numbered and smd 06-452 eff 9/dd/06]

10.200 Policy implementation; submission of purchasing requests

(A) Payment from County funds shall be disbursed by the Accounting Section upon presentation of a purchasing request subject to the following conditions:

(1) A purchasing request shall be submitted to the purchaser;

(2) A purchasing requests must contain:

(a) the name of the purchasing official;

(b) if needed by the purchaser, the vendor's address and any other information

sufficient to make a timely and proper disbursement for the purchase;

(c) the identity and number of the product(s) to be purchased;

(d) the amount(s) to be paid for each product and the identity of the appropriate budget line item against which to allocate the purchase(s) requested; and

(e)

(3) If the purchasing request is in non-electronic form, the purchasing request must bear the signature of the purchasing official and the date of the signature.

(4) The purchaser is authorized to make purchases described in the purchasing request so long as the purchasing request complies with this section.

[Re-numbered and smd 06-452 eff 9/dd/06; amd 07-055 eff 1/30/07]

10.250 Policy implementation; purchasing authentications, payments for purchases

(A) The purchaser shall submit the purchasing request and any supporting documentation to the Accounting Section for final payment processing.

(B) The Accounting Section shall establish and maintain a form on which a purchasing official signs and agrees to comply with this policy and the statements on the form. Those statements shall include an agreement by the purchasing official that the information submitted on purchasing requests are accurate and true to the best knowledge of the purchasing official and that at the time of submitting the purchasing request to a purchaser there are sufficient funds in the purchasing official's budget to make payment when payment is due and made. A signature required by subsection (A) of this section shall be deemed authenticated if the Accounting Section has on file, a form bearing the signature of the purchasing official.

(C) Upon receipt of a purchasing authority which complies with the provisions of this policy, the Accounting Section shall cause payment to be disbursed without further approval of the Board.

10.275 Policy implementation; exceptions

(A) In particular instances a purchasing request shall meet requirements as follows:

(1) Personal Services expenditures to employees may be authenticated by a summary voucher attached to the payroll documents for a pay period, in lieu of an authentication for each employee named as payee.

(2) Supplies and services expenditures may be authenticated by an entry upon a true copy of the billing document received from the payee.

(3) Reimbursed expenses for travel, registrations, lodging, and the like shall be presented upon a voucher detailing the nature of the expenses claimed, and verified by the signature of the payee. Advances for travel, conference registration and similar expenses shall be submitted and authenticated prior to incurring the expenditure. The voucher or advance payment shall be authenticated by the appropriate purchasing authority, except that if the payment is on behalf of, or if the payee is an elected or appointed department head or a member of the Board, it shall be authenticated by two members of the Board who are not the payee.

(4) Expenditures pursuant to a lease, contract or other such agreement when the expenditure amount represents a partial or periodic payment less than the total obligation, shall include the notation "contract" as part of the authentication.

(5) Expenditures for equipment and fixtures, particularly when pursuant to a capital outlay appropriation and whenever the total amount exceeds five thousand dollars (\$5,000) shall include the notation "Quotes Obtained" or "Bidding Done" or other explanatory note, to indicate compliance with the public contract laws. All such capital expenditures in excess of fifty thousand Dollars (\$50,000) shall be submitted to and approved by the Board.

(6) For expenditures for products purchased by the Information Technology Services (ITS) using ITS credit card on behalf of a purchasing authority, the Accounting Officer shall approve payment of the ITS credit card invoice upon receipt of supporting documentation and shall charge the appropriate budget line item as authorized by the purchasing authority.

(B) The Accounting Section may prescribe the formats for authenticating documents and vouchers, with the advice of purchasing authorities and subject to approval of the Board..

(C) The Board reserves the authority to delay or cancel an authentication for good cause and to require the authenticating department head and alternate to account to the Board.

[Adopted 86-660 eff 12/3/86; amd 89--338 eff 6/21/89; amd 91-001 eff 1/2/91; amd 06-190 eff 4/19/06; amd 06-452 eff 9/dd/06; amd 07-055 eff 1/30/07]

Authorities:

Legislative History of Policy No. 10

Adopted 86-660 eff 12/3/86

Amendments to 86-660:

- #1 89-338 eff 6/21/89 (changing "Clerk" to "Accounting Section")
 - #2 91-001 eff 1/2/91
 - #3 06-190 eff 4/19/06
 - #4 06-452 eff 9/dd/06
 - #5 07-055 eff 1/30/07
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