

**East Fishkill Public Library District
Financial Policies
Procedures for Ordering and Paying Bills**

Commodities

General

- Bidding and purchasing laws must be adhered to.
- Only authorized personnel may place orders as specified in the Authorizations section below.
- A PO # is required for all purchases except the following:
 - Petty cash
 - Credit card
 - Continuous order (e.g. COP/Recorded Books; water delivery, carpet)
 - Utilities
 - Telephone Service
 - Baker & Taylor
- The purchaser is required to complete the PO Register and then use the PO# on all related paperwork.
- All purchases must stay within the approved limits as set by the Board in the annual operating budget OR within a received grant.
- Only the Board of Trustees, by majority vote of those trustees attending a meeting, can secure a new or change an existing bank account, credit card, or other financial tool.

Authorizations

- The Library Director is authorized to purchase anything needed for the library provided such expenditures are within the scope of the approved budget.
- The Office Manager is permitted to purchase office supplies and office machinery as needed and to make repair calls as needed provided such expenditures are within the scope of the approved budget.
- The Adult Services and Youth Services Librarians are authorized to purchase from book and A/V vendors and to make purchases to support library programming provided such expenditures are within the scope of the approved budget.
- Director is authorized to use the library credit card.
- Trustees are not authorized to make purchases with, or that encumber, library funds w/o prior board approval.
- Custodian is authorized to purchase cleaning supplies and equipment, supplies needed for building repairs and service calls for library building provided such expenditures are within the scope of the approved budget.

Unpacking Procedures

- The shipment is checked against the packing slip by a different person than who placed the order.
- The packing slip is signed and dated and submitted to the Library Director or the Office Manager.

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Procedures for Paying Bills

- The Office Manager opens the mail.
- Bills are filed in a pending folder.
- The Office Manager matches the invoice with the packing slip.
- The Office Manager records each invoice in library's accounting software, assigns a Chart of Accounts code and prepares an individual "voucher" slip for each invoice.
- Director approves each invoice and those with questions are put aside for further investigation and/or backup documentation.
- The Office Manager prepares a report of all pending checks, including PO # and check number and sends it to the Treasurer.
- The Treasurer approves the checks for payment and sends the list back to the Office Manager as a PDF file to be printed and filed.
- The final version of these reports is to be included in the board packet along with the other monthly financial reports for acceptance by the board by specific action or as part of the consent agenda.
- The Office Manager uses the Library's accounting software to cut checks. The report to the board listed above shall not delay the issuance of checks.
- Once the check run is approved by the Treasurer, the checks can be signed by the President, Vice-President or Library Director.

Proposed Procedures for Ordering and Paying Bills - Services

The procedure for purchasing and paying for Services is identical with the following exceptions:

- Rather than a packing slip, a work order is compared against the actual invoice.
- PO #s aren't used for repair calls.