

CITY OF SPOKANE ADMINISTRATIVE POLICY AND PROCEDURE	ADMIN 5600-14-02 LGL 2005-0041
TITLE: VOUCHER PAYMENTS EFFECTIVE DATE: June 11, 2005 REVISION EFFECTIVE DATE: January 1, 2014	

1.0 GENERAL

1.1 This document sets forth the allowed expenses that are exempt from purchase order or contract.

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2.0 DEPARTMENTS/DIVISIONS AFFECTED

This policy shall apply to all City departments and divisions.

3.0 REFERENCES

Not Applicable

4.0 DEFINITIONS

Not Applicable

5.0 POLICY

5.1 It is the policy of the City of Spokane to acquire goods and services in a manner that complies with state and local law, rules and policies, including applicable federal requirements.

- 5.2 There are, however, certain goods and services that City departments may acquire and pay for by vouchers and are exempt from requiring a purchase order or contract. Unless otherwise indicated, there is no dollar amount associated with these acquisitions.
- 5.3 Each department shall be responsible for assuring that adequate funds are available to cover the costs of all purchases.
- 5.4 When procuring goods and services, take into consideration that:
- the purchases of the goods and services are necessary
 - the quality of the goods and services is adequate
 - the purchase in question is the most favorable procurement to the City, including price
 - the procurement was done in compliance with City municipal code
 - the procurement was done in compliance with City policy ADMIN 5600-14-03 "Purchases of Goods and Services Under the Public Bid Dollar Thresholds"
- 5.5 The following categories of expenses are exempt from the requirement of an official purchase order / contract and may instead be purchased through the use of a voucher payment by any City department director or designee:
- Advertisements (does not include printing, design, graphics services or advertisements in the Spokesman Review)
 - Arbitration/mediation awards and court judgments (approved by City Attorney or Risk Manager as appropriate)
 - Bond services including rating services, registration fees, and other expenses related to the issuance of refinancing of municipal bonds
 - Purchases of goods not to exceed \$1,000, which would normally qualify to be purchased under the City's purchasing card policy.
 - Claims management costs and litigation expenses up to \$10,000 per individual cost or expense, not to exceed \$50,000 per claim (approved by City Attorney or Risk Manager as appropriate)
 - Arbitration fees
 - Court reporter service and transcription fees
 - Witness travel and living costs(Higher amounts for expenses and/or reserves may be approved by the Finance Committee)
 - Compensation fees of board/commission members
 - Death benefits
 - Employee reimbursements

- Expenses paid to employees, including parking, damaged uniform allowance and mileage reimbursements not associated with travel and training
- Fax / transcriber maintenance contracts
- Governmental required payments (for example, taxes or claims against public works retainage)
- Internet access expenses (approved by IT)
- Interpreters (appointed by the Municipal/District/Superior Court)
- Medical and dental services, laboratory fees and prescriptions (Police and Fire only)
- Medical expenses and other payments required by workers' compensation law
- Personal services up to \$3,000
- Petty cash reimbursements
- Postage, shipping charges, permits, fees, and licenses
- Professional memberships, licenses, accreditation and certifications
- Public safety towing and storage charges
- Publications (newspapers, magazines, including electronic publications, CD ROMS, online information services)
- Registration/tuition for training classes or seminars
- Registrations (w/ travel authorization)
- Revenue refunds (return of street use deposits and refunding of overpayments made to the City)
- Testing and travel expense reimbursement of employment applicants, including moving expenses for eligible personnel (must be approved by Director – Human Resources)
- Tuition reimbursements
- Training and training-related expenses. This includes travel, retreat, and convention expenses and fees for City employees, volunteers, and board / commission members conducting City business, and tuition fees and training seminar fees for City employees
- Travel and living expenses of employees and non-employees per official policy and law (includes Police witnesses and prisoners)
- Utility bills (water, light, solid waste, natural gas, cable TV, local and long distance telephone service, and cellular telephone charges)
- Utility service agreements to City property (for example, Avista "electric or gas service agreements")
- Veterinary and related laboratory costs for dogs performing City-related service work
- Special amounts approved by the Chief Financial Officer

6.0 PROCEDURE

- 6.1 Each department shall be responsible for assuring that adequate funds are available to cover the costs of all procurements.
- 6.2 Voucher payments should be entered into the FMS system according to detailed procedures set forth in the FMS User Manual. Information that is entered into the system includes the vendor, description of the item, budget account number and amount. After Voucher Payments are entered into FMS, they are approved electronically in the system according to established departmental approval paths. Original invoices are marked with the FMS-assigned VP number and forwarded to the Accounting Department for warrant processing.


7.0 RESPONSIBILITIES

The Accounting Department is responsible for administering this policy.

8.0 APPENDICES

Not Applicable

APPROVED BY:



City Attorney (Asst)

3-10-14

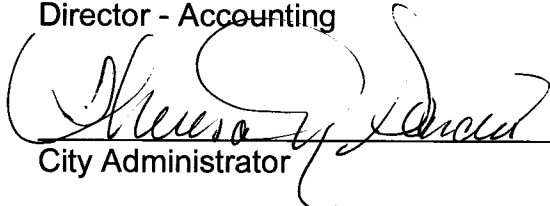
Date



Director - Accounting

3-11-14

Date



City Administrator

3/11/14

Date