

FR: Hersh, Joel
To: CART Coordinators
Cc:
Subject:

Sent: Fri 8/1/2008 8:19 AM

Purchasing and Travel Expense
Requests and Procedures

Good Morning: Recently we have seen some requests for reimbursement of supplies purchased for CART operations and travel reimbursement requests that have raised some concerns. Here are a few examples of the concerns;

- Purchases made WITHOUT my PRIOR approval and then expecting PASART to cover the cost.
- Purchases made WITH my PRIOR approval but the invoice is significantly higher than the amount originally requested and for which the original approval was granted.
- Sales Tax exemption has not been used.
- Receipts submitted without a clear explanation of the items purchased; without a summarized "total sheet"; and without direction as to who should be reimbursed for what. Sometimes we'll know the name of the purchaser but not their address to which to the mail the check.
- Travel expense vouchers incomplete and not having the Coordinator's approval signature or having the signature of the coordinator but it's clear that they didn't review the documentation.

All of the above not only creates extra work for all involved, it also is not responsible as it relates to accounting and audit requirements.

Accordingly, in order that we all be on the same page, here are the procedures to follow for purchasing (These procedures will not be applied to the 2008 Equipment Requests which were submitted).

PURCHASING

- All requests for operating supplies must be made in writing (email is fine) and list the specific items needed and include justification for the item and quantity.
- The request must include the approximate cost of each item and include a total cost for all items.
- Once approved, you may purchase the item(s) and request reimbursement or, if arranged with the vendor, have the invoice sent to PASART. You will receive an email from me showing what's is approved and the maximum dollars approved.
- You must provide our Sales Tax Exemption Form to the vendor. We will not reimburse you for sales tax which did not have to be paid. **(Another copy of the exemption is attached for your use).**

- If the item(s) to be purchased are more costly than you expected and you want us to reimburse or pay direct to a vendor, you must request, in writing, the additional funds needed. I will send you an email with the decision. DO NOT proceed with the purchase until you have the revised decision.
- If you are to be reimbursed, the request needs to be submitted as follows:

----Include a copy of my approval and/or revised approval

----Include all receipts and put a check mark next to each item for which you are requesting reimbursement

----Include a summary, using the Volunteer Purchasing Reimbursement Form, which is attached and **MUST be used** showing all items purchased;

cost per item and total requested.

----Include the name and address of the individual(s) to be reimbursed and how much each is to be reimbursed.

- **ALL PURCHASING REQUESTS FOR REIMBURSEMENT MUST BE SUBMITTED BY THE CART COORDINATOR OR CO-COORDINATOR. REQUESTS NOT SUBMITTED IN THIS MANNER WILL BE RETURNED TO THE SENDER WITHOUT ACTION.**

TRAVEL EXPENSES

- If you need to incur travel expenses, you must have my prior approval. The request for approval should state the reason for the travel and the expected cost. If approved, you will receive an email from me stating the approval and the maximum amount approved.
- **Requests must be submitted on the approved form, which is attached.**
- Reimbursements will only be made to the individual after they have fully completed the Volunteer Travel Reimbursement Form (copy attached) and it has been signed by the CART Coordinator or Co-coordinator.
- Receipts are REQUIRED for all requested items.
- If the request does not include all of the necessary information/receipts it will be returned to the CART Coordinator for action/correction.

AUDIT REQUIREMENTS

- These new procedures are being put in place so that we are able to satisfy and federal or state audit of our expenditures. The funding for PASART, as you know, relies on grants

from the Federal Government. In order to satisfy our grant requirements and potential audit needs, it is imperative that good accounting practices are followed.

- Also, the new requirements are just "common sense" when it comes to the expenditure of any grantors funds regardless of whether they are governmental or non-governmental in source.

Please share this email and attachments with all members of your CART. If you have any questions, please let me know. Thanks, Joel

P.S. This email will be added in PDF Fromat to the new "Director's Corner" on the "About SART page" of our webiste.

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