


Category: Financial	INCA Community Services Financial Manual 
Revised Dates: 3/22, 3/23, 3/24, 3/25, 3/26	
Responsible: Financial Consultant, Financial Director, Executive Director, Program Directors	

DIRECTORY

Purchasing Process

- Purpose/Introduction
- Purchases Less than \$200
- Purchases greater than \$200.00 but less than \$50,000
- Competitive Sealed Bids/Advertised Procurement
- State and Federal Programs Procurements
- Purchasing Accounting Guidelines
- Receiving Report
- Emergency Orders
- Emergency, Homeless, and Energy Assistance Request
- Out of Area Travel (See Travel Policy)

Electronic Purchase Request

- Purpose/Introduction
- Exceptions
- Email Guidelines
 - Examples (Subject Line)
- Body of Email
 - Examples (Body of Email from Requestor)
- Attachments:
 - Quotes and Bids
 - Sole-Source
 - Emergency Orders
- Program Director Approval Process
 - Body of Program Director Email
 - Examples (Body of Email from Program Director)
- Assignment of numbers by Accounting
- Receiving Report
 - Using DocuSign for Receiving Report

Procurement Standards

- Purpose/Policy
- Budget Availability
- Responsibility for Purchasing - Budget-Based Approval Authorization

- Classification of Purchases
 - Micro Purchasing
 - Blanket Purchase Order
 - Competitive Sealed Bids
 - Sole-Source Purchase
- State and Federal Program Procurements
- Federal Debarment
 - Vendors Debarred, Banned or Suspended (Foreign Terrorist)

Checks, Ledgers and Bank Procedures

- Purpose/ Introduction
- Responsible Parties
- Distribution of Checks
- Void Checks and Stop Payments
- Signature Stamps
- Bank Reconciliations
- Journal Entries
- General Ledgers/Financial Statements
- Financial Reports

Payroll Procedures

- Introduction/Purpose
- Hiring
- Time Sheets
- Changes in Payroll Data
- Termination
- Garnishments
- Insurance Processes
- Income Tax Withholding
- Tax Form 990

Revenue Receipts

- Financial Guidelines
- Receipt of Cash and Checks
 - Cash/Check Collections (Walk-Ins)
 - Check Collection (Mail)
 - Controls
- Tenant Rent Additional Charges Procedures
 - Processing Rental Funds Procedures
- Transit Fares (see JAMM Transit Policies and Procedures - Reconciliation of Fares)

Contracts, Leases, MOU's and Insurance

- Contract Services and Consultants
- Leases
- Insurance
- Non-Federal In-Kind Contributions
- Grants, Contracts, and Budgets

Fixed Assets

- Introduction/Purpose
- Accounting Department Responsibilities
- Head Start

Cost Allocation Plan

- Purpose/Introduction
- Definitions
- General Approach
- Methods of Cost Allocation
- Allocation of Costs
 - Personnel Services
 - Share Administrative Cost Personnel
 - Professional Services Costs (Consultants, Independent Contractor)
 - Insurance
 - Audit
 - Copier Expenses
 - Office Supplies
 - Equipment
 - Postage
 - Advertisement
 - Telephone/Cell phone
 - IT Technical, General Maintenance and Networking
 - Facilities Expenses (rent utilities, maintenance, depreciation)
 - Vehicle Costs (Maintenance, Fuel)
 - Travel
 - Training, Conferences, or Seminars
 - Other Cost and Procurement of Goods
- Annual Cost Allocation Review
- Cost Allocation Plan - 2025

Record Retention and Destruction Policy

- Introduction/Purpose
- Policy
- Responsible for Retention/Training/Monitoring
- Suspension of Record Disposal in the Event of Litigation or Claims
- Record Retention Period
- Documentation Destruction and Litigation Holds
- Retention Operational Guidelines
- General Program Records
 - State funds or state contracts
 - Federal funds, no state contracts
 - No state or federal funds, grants or contracts
 - Contracts with consultants, business, and other private parties
 - Record Retention Schedule 2025

Other

- Program Income
- Financial Procedures
- Fiscal Management Disaster Recovery
- Fraud Risk

Dissemination of Policy

The policy will be made available to all employees through the agency's website. The agency will educate and train employees and supervisors regarding the policy and any conduct that could constitute a violation of the policy.