

# **FEDERATION OF COMMUNITY COUNCILS FINANCIAL POLICIES & PROCEDURES**

*Approved by the Federation of Community Councils (hereafter known as the FCC) Board of Delegates on September 17, 2008.*

## **I. INTENT**

The intent of this policy is to set basic financial policy. This policy provides a basic framework within which the Federation of Community Councils (FCC) operates, and within which the Board of Delegates and its Designee(s) may develop specific procedures, as necessary, to operate the office and conduct the operations of the FCC in a fiscally responsible manner. Questions as to interpretation should first be directed to the Executive Committee or its Designee(s), then to the Board of Delegates if not resolved.

## **II. GENERAL**

- a. The Board of Delegates is responsible for formulating financial policy, delegating administration of the financial policies to the Manager and reviewing operations and activities.
- b. Job descriptions that set forth duties and responsibilities will be maintained and kept current for all employees and contractors.
- c. Financial duties and responsibilities must be separated so that no one employee or contractor has sole control over cash receipts; disbursements; payroll; reconciliation of bank accounts; or any other financial matter.
- d. Professional financial service providers will be maintained, including QuickBooks (*accounting software*) and an outside independent account (hereafter referred to as "Accountant") to perform payroll, grant and appropriation administration support to the Manager and to provide monthly financial reports to the Board of Delegates. Additionally, a qualified auditor will be retained to perform a yearly audit or review, to be determined by the Accountant, and assure compliance with all filing requirements, including the Internal Revenue Service and the State of Alaska.
- e. The Accountant will maintain a current and accurate log of the chart of accounts and accounting classes.
- f. The Board of Delegates or their Designee(s) will review these policies and procedures annually.

### **III. CASH RECEIPTS (including checks)**

- a. The Manager will open all mail addressed to the FCC or without specific addressee. The Manager will record receipt of checks or cash in the Cash Receipt Log, a sample form is attached as Appendix H. ~~The Manager will forward all checks and cash to the Accountant after they are logged into the receipt log.~~
- b. An endorsement stamp with the appropriate account information will be created and all incoming checks will be endorsed with said stamp immediately upon receipt.
- c. The Manager will separately record the source and amount of all cash and checks received each day and the total of each day's receipts into the receipt log. The receipt log will be securely stored at the FCC office.
- d. The Manager will deposit all checks and cash on the day received or the next business day and place the deposit slips in the receipt log for the Accountant.
- e. Documentation for all receipts (a copy of check, letter, etc.) will be attached to the receipt log and filed chronologically by the Accountant.

### **IV. CASH DISBURSEMENTS**

#### **A. CHECK AUTHORIZATION**

1. All invoices will be immediately forwarded to the Manager who will review all invoices for mathematical accuracy, validity, conformity to the budget (or other board authorization) and compliance with bid requirements.
2. Prior to payment, all invoices must be approved (indicated by initialing) by the Manager, who will code the invoice with an appropriate expense or other chart of accounts line item number, class and job number (where applicable).
  - a. By approving an invoice, the Manager indicates that it has been reviewed and authorizes a check.
  - b. The Manager will ensure that all conditions and specifications on a contract or order have been satisfactorily fulfilled before approving an invoice. The Manager is responsible for timely follow-up to resolve discrepancies and approve payment.
3. Approved invoices will be entered into the accounting system by the Accountant.
4. The Accountant will prepare checks on a bi-weekly basis.
5. Authorized signors on the FCC's accounts are the Officers of the Executive Committee. All checks require two signatures.

#### **B. CHECKS**

1. The Accountant will be responsible for all blank checks.
2. Voided checks will have "VOID" written boldly in ink on the face. Voided checks will be kept on file.
3. In no event will:
  - a. Invoices be paid unless approved as provided in this policy
  - b. Blank checks (checks without a date or payee designated) be signed in advance
  - c. Checks be made out to "cash", "bearer", "Petty Cash", etc.
4. In the event that it is necessary to issue a duplicate check for a check in an amount over \$15, a stop payment will be ordered at the bank on the original check.

### C. BANK RECONCILIATIONS

1. Bank statements will be received, opened and copied by the Manager who will place a copy in the file and transmit the original to the Accountant.
2. The Accountant will reconcile the bank statement monthly.
3. The Board of Delegates will receive monthly statements of checks paid on all accounts as part of the Financial Report. This may be accomplished by providing a copy of the check register.
4. The FCC Treasurer shall verify the reconciliation of the bank accounts on at least a quarterly basis.
5. On all checks outstanding over 180 days, the Manager shall void the check and order a stop payment on the original check, and record of the actions in the receipt log.

### D. PETTY CASH POLICY

1. The purpose of this policy is to ensure that requests for reimbursement of FCC business expenses through Petty Cash follow defined guidelines.
2. Petty Cash transactions will be processed according to the following guidelines:
  - a. A business expense of \$50 or less may be reimbursed through Petty Cash. Any business expenses subject to other policies such as travel are not reimbursable through Petty Cash.
  - b. A Petty Cash Voucher (Appendix F) must be completed in its entirety to obtain reimbursement. A Petty Cash voucher should be submitted within thirty (30) days of incurring the expense.
  - c. Supporting documentation in the form of original receipts or invoices must be attached to the Petty Cash Voucher. Receipts or Invoices should clearly document the purchase. An expense will not be reimbursed without a receipt or invoice.
  - d. All requests for Petty Cash reimbursements must be approved by an authorized officer of the Executive Board. An employee cannot approve his or her own reimbursement.
  - e. An expense will not be reimbursed until approved.
  - f. Failure to comply with the Petty Cash Policy may result in disciplinary action, up to and including termination of employment.
  - g. All petty cash reimbursement checks shall be made payable to "FCC Petty Cash".

### V. PURCHASING

- A. All procurements by the FCC shall, at minimum, follow State of Alaska procedures, contained in Alaska Statute Title 36, Chapter 30. See Appendices A and B.

## **VI. PAYROLL**

### **A. TIME SHEETS**

1. Each hourly employee must complete a time sheet on a bi-weekly basis. A sample timesheet form is attached to these policies as Exhibit I.
2. Completed timesheets must be dated and signed by the employee and submitted to the Treasurer or Board of Delegates or its Designee(s) for their approval and signature, no later than two days after the last working day of each pay period.
3. No payroll checks will be issued without a completed time sheet.
4. Incomplete timesheets will be returned to the employee for correction.
5. The Manager will verify the accuracy of the timesheets of hourly employees.
6. The Manager's timesheet will be verified by the Treasurer or an officer of the Executive Committee or its Designee(s).
7. Employees will be paid twice per month with deductions itemized on each paycheck.

### **B. PAYROLL**

1. The Treasurer or Board of Delegates or its Designee(s) will review the payroll checks before they are distributed.
2. Payroll checks will not be released to any person other than the employee without written authorization from the employee.
3. Voluntary terminations will be paid at regular pay date. Involuntary terminations will be paid in accordance with State law.

### **C. PAYROLL TAXES**

1. The Accountant will prepare and transmit the payroll tax reports, W-2 forms, and 1099 forms in accordance with legal requirements.
2. The Treasurer or Officer of the Board of Delegates or its Designee(s) will verify payroll tax preparation on a quarterly basis.

### **D. BENEFITS**

1. Payroll will be prepared in accordance with the personnel policies and benefit plan.

## **VII. TRAVEL & EXPENSES**

1. A Travel Expense Voucher (Appendix G) must be submitted for payment within 60 days of the date of travel, with the expenses totaled, signed by the employee or Board Member, and authorized for payment by the Executive Committee or the Board of Delegates.
2. Reimbursement will be based upon current travel policies. Receipts must be attached to the Travel Expense Voucher for lodging, transportation, and receipts for meals where required.
3. Incomplete Travel Expense Vouchers will be returned for completion.
4. Employees and board members will be reimbursed for travel and other related expenses at the rate set by the Board. The Board of Delegates must approve employee travel and workshop expenditures prior to their occurrence. Reimbursement for business use of a car will be no more than the standard mileage rate as established by the IRS.
5. A per diem rate of \$30 per day will be established. The board will establish the mileage rate and per diem rate annually.

## **VIII. CONSULTANTS**

1. Consideration will be made of internal FCC capabilities to accomplish services before contracting for the services.
2. Written contracts clearly defining work to be performed, terms and conditions will be maintained for all consultant and contract services.
3. The qualifications of the consultant and reasonableness of fees will be considered in hiring consultants.
4. Consultant services will be paid as work is performed or as delineated in the contract.
5. The Board of Delegates will approve audit contracts and other significant contracts.
6. The Accountant is responsible for:
  - a. Processing cash receipts and cash disbursements as approved by the Board of Delegates Board;
  - b. Processing payroll, including payroll tax calculations and remitting tax deposits, preparation of quarterly payroll tax returns and all other requirements of the Internal Revenue Service, and the State of Alaska;
  - c. Reconciling bank accounts and general ledger monthly;
  - d. Preparing financial reports to the Board of Delegates for their monthly meetings;
  - e. Preparing year-end tax statements and payroll reports (W-3s, W-2s, 1096s, 1099s, 941s, ESCs and Form 990s; and
  - f. Other bookkeeping and consulting services as requested by the Board of Delegates or its Designee(s) .

## **IX. PROPERTY**

### **A. EQUIPMENT**

1. Equipment includes all items (purchased or donated) with a unit cost of \$300 or more and a useful life of more than one year.
2. The Manager will maintain an inventory log of equipment (sample attached as Appendix E); which shall list a description of the item, date of purchase or acquisition, price or fair value of the item and its location.
3. The Accountant shall prepare a depreciation schedule at least annually for the audited/reviewed financial statements.
4. The Accountant will record all equipment in the accounting system. An entry must be made whenever property is disposed of or acquired.

## **X. LEASES**

### **A. REAL ESTATE**

1. The Manager and Board of Delegates or Designee(s) will review leases prior to submission to the Board of Delegates for approval.
2. All leases must include clearly delineated terms and conditions, and must be approved by the Board of Delegates and signed by the Board Chair before they are effective.
3. The Manager will keep a copy of each lease on file.
4. The Accountant will be notified of each lease and lease specifications, and will make proper general journal entries for same.

## **B. EQUIPMENT**

1. The Manager will review all equipment leases.
2. All equipment leases must include clearly delineated terms and conditions and must be approved by the Board of Delegates and signed by the Board Chair before they are effective.
3. The Manager will keep a copy of each lease on file.
4. The Accountant will be notified of each lease and lease specifications.

## **XI. INSURANCE**

1. Reasonable, adequate coverage will be maintained to safeguard the assets of the FCC. The coverage will include property and liability, worker's compensation, employee dishonesty, errors and omissions and other insurance deemed necessary.
2. The Executive Committee will carefully review insurance policies before renewal.
3. The Manager will maintain copies of all insurance policies in insurance files.
4. Insurance policies will correspond to the calendar year whenever possible.

## **XII. BOOKS OF ORIGINAL ENTRY**

1. Adequate documentation will be maintained to support all accounting, including a notebook containing all bank statements with reconciliation report, copies of all check and deposits with back-up documentation.
2. At the end of each month, the Accountant, in cooperation with staff, will prepare a Financial Report for the Board, including the information contained in Appendixes C and D, attached hereto, that will be reviewed by the Treasurer prior to submission for approval of the Board of Delegates at the next regular meeting.
3. In addition, vendor files will be kept, including a copy of each check attached to the invoice being paid and a full copy of the same in the corresponding grant/appropriation/project file.

## **XIII. GRANTS AND CONTRACTS**

1. The Manager will carefully review each award and contract to ensure compliance with all financial and programmatic provisions. The Manager will maintain originals of all grants and contracts in a file. The Accountant will prepare initial entries as appropriate to record each award.
2. The Accountant will prepare and maintain on a current basis a Grant/Contract Summary record for each grant or contract awarded to the FCC. This record shall include the name, address, contact person, and phone number for the funding organization; the time period applicable to expenditures; all significant covenants (such as bonding or liability insurance requirements) and restrictions on expenditures; all required financial and program report and due dates; and the chart of accounts line item number for the revenue deposited.
3. The Accountant and Manager will prepare financial reports to funding sources as required to be approved by the Board of Delegates or its Designee(s).
4. The Manager is responsible to insure that all financial reports are submitted on a timely basis.
5. All grants, appropriations or other funding sources ("sources") managed by the FCC on behalf of Community Councils will be charged administrative and indirect expenses.

Each source will have a written agreement negotiated by the Community Council and the FCC Executive Committee, including the rate deducted for indirect/administrative expenses.

- a. Indirect/administrative deductions shall not exceed ten (10) percent.
- b. In the event the Source is on a reimbursement-only basis, funds will be borrowed against the FCC discretionary funds or shall be initially paid by the Council.

#### **XIV. BUDGETS**

1. The Manager, Treasurer and Board of Delegates or their Designee(s) will prepare the financial budget(s).
2. The Manager will ensure that budgets are on file.
3. The Board of Delegates must approve proposed changes in the budget, should they exceed \$500.00 or 10% of the line item, whichever is greater.

#### **XV. OTHER**

##### **A. GRANT APPROPRIATIONS RECORDS**

1. All grant appropriations will be accounted for separately within QuickBooks.

##### **B. NON-PROGRAM INCOME**

1. Donations of cash and non-program related income will be separately accounted for.

##### **C. FINANCIAL PROCEDURES**

1. Financial procedures will be reviewed bi-annually by the Finance Committee. The Board of Delegates must approve changes to the financial procedure manual prior to implementation.

##### **D. FORM 990**

1. The Board of Delegates or their Designee(s) in conjunction with the audit will authorize preparation of Form 990. An officer of the Board will sign form 990.
2. Copies of Form 990 will be filed in the Accountant and FCC's files.

##### **E. AUDITS**

1. The Board of Delegates shall annually contract with an independent auditing firm to perform a full audit of the books, to be completed prior to July 1st.

##### **G. PERSONNEL FILES**

1. The Board of Delegates or its Designee(s) will maintain a personnel file for each employee, containing appropriate documents, such as the signed compensation agreement, approval of changes in compensation, an I-9 immigration form, and withholding forms for taxes, benefits, deferred compensation, and charitable contributions. This file shall be maintained in strict confidence in a locked cabinet. Only the Executive Committee shall have access.

##### **H. FISCAL AGENT STATUS**

1. The FCC Executive Committee must authorize all fiscal sponsorship grant arrangements in a Memorandum of Understanding or Fiscal Sponsorship Agreement, which must then be approved by the Board of Delegates or their Designee(s).
2. All fiscal sponsorship grant arrangements will begin with a written agreement, stating the terms of the relationship and the purpose for the use of funds.
3. Fiscal sponsorships will be limited to projects for which the FCC's Executive Committee determines are charitable and consistent with the FCC's mission of

strengthening the nonprofit sector, and that no real or perceived conflicts of interest exist with Board of Delegates or Executive Committee members.

4. The FCC's will negotiate with the sponsored project a rate for indirect or direct costs to cover the FCC's expenses of administering the temporarily restricted fund.

5. Sponsored projects will be required to submit full and complete monthly reports to the FCC's by the end of the FCC's fiscal year, December 31, and must include all elements within the associated Memorandum of Understanding or Fiscal Sponsorship Agreement .

6. Any changes in the purpose for which sponsored grant funds are spent must be approved in writing by the funding before implementation. The FCC retains the right, if sponsored project breaches the fiscal sponsorship agreement, or if a sponsored project jeopardizes the FCC's legal or tax status, to withhold, withdraw, or demand immediate return of grant funds.

## **XVI. DEFINITIONS**

Additional definitions can be found in the FCC Bylaws.

“Accountant” means an independent, contracted CPA and/or firm.

“Manager” means the FCC Office Manager.

## **APPENDICES**

Appendix A – Current State of Alaska Small Procurement Matrix (as of 4/15/2008)

Appendix B – Current State of Alaska Formal Procurement Matrix (as of 4/15/2008)

Appendix C – Sample Page 1 of Financial Report to Board of Delegates –  
Bank account(s) balance(s) with detail, including anticipated debits and credits

Appendix D – Sample Page 2 of Monthly Financial Report to the Board of Delegates –  
Current budget to actual expenses with remaining balance funds, MOA Funding

Appendix E – Sample Inventory Log Form

Appendix F – Sample Petty Cash Voucher Form

Appendix G – Sample Travel Expense Voucher Form

Appendix H – Sample Cash Receipt Log Form

Appendix I – Sample Timesheet

# SMALL PROCUREMENT MATRIX

SUPPLIES      SERVICES      PROFESSIONAL SERVICES      CONCESSION CONTRACTS

(03/07)

PRICE OF PROCUREMENT	MINIMUM COMPETITION REQUIRED	FORMS USED BY AGENCY	PUBLIC NOTICE REQUIREMENT	AWARD METHOD	KEEP IN PROCUREMENT FILE
<p><b>\$2,500 Or Less Using State Purchasing Card</b></p> <p>AS 36.30.320 &amp; 2 AAC 12.400(a)</p>	<p>One quote or direct purchase.</p> <p>May not artificially fragment the purchase to avoid a higher level of competition.</p> <p>One quote or informal proposal must be solicited from an Alaskan vendor prior to soliciting non-Alaskan vendors, unless the procurement officer determines in writing that soliciting quotes from Alaskan vendors is not practicable.</p>	<p>See Purchasing Card Manual.</p>	<p>No minimum requirement.</p>	<p>Low quote or direct purchase.</p>	<p>See Purchasing Card Manual.</p> <p>Identify agency official responsible for the purchase of supply or service and the vendor's name and price.</p> <p>If procedures involve contacting more than one vendor, identify each vendor solicited and their response.</p> <p>Written determination if impracticable to solicit one quote or informal proposal from Alaska vendors only.</p>
<p><b>\$5,000 or Less*</b></p> <p>AS 36.30.320 &amp; 2 AAC 12.400(b)</p> <p>*Reasonable and adequate procedures also apply to certain higher value procurements up to \$25,000, see 2 AAC 12.400 (b).</p> <p>TOTAL value of procurement must include all options to renew or extend. For example:</p> <ul style="list-style-type: none"> <li>• If contract runs for 3 years, it is the total for the 3 years.</li> <li>• If contract runs for 1 year with 2 one-year renewal options, it is the total for 3 years.</li> </ul> <p><i>If professional service, ensure contract meets definition per AAM 81.430.</i></p>	<p>Use reasonable and adequate procedures that ensure fairness to potential offerors and competition commensurate with the circumstances of the procurement considering price, mission requirements, and available competition.</p> <p>Quote(s) or informal proposal(s) must be solicited from Alaskan vendors prior to soliciting non-Alaskan vendors, unless the procurement officer determines in writing that soliciting quotes from Alaskan vendors is not practicable.</p> <p>May not artificially fragment the purchase to avoid a higher level of competition.</p> <p>Postings in electronic media may satisfy the competitive solicitation requirement.</p>	<p>Delivery Order, invoice, or other forms that provide record keeping and accountability.</p> <p><i>Professional Services contracts must be in writing. ASPS (form #02-189) may be required by Agency P&amp;P (number assigned by agency).</i></p>	<p>No minimum requirement.</p>	<p>Select the low quote or most advantageous proposal.</p> <p>Include 5% Alaska Bidder Preference, 10% Alaskan Offerors Preference (for informal proposals if a numerical rating system is used), and all other statutory and regulatory preferences that apply.</p> <p>Written determination required if awarding to a nonresident (AS 36.30.362).</p> <p>Protest procedures under 2 AAC 12.695 apply.</p>	<p>Identify agency official responsible for the purchase of supply or service acquired and the vendor's name and price.</p> <p>Copy of contract and any amendments.</p> <p>If reasonable and adequate procedures involve contacting more than one vendor, identify each vendor solicited and their response.</p> <p>Written determination if impracticable to solicit three quotes or informal proposals from Alaska vendors only.</p> <p>Written determination if awarding to a nonresident (AS 36.30.362).</p> <p><i>Copy of ASPS, if used.</i></p>
<b>ESTIMATED PRICE</b>	<b>MINIMUM</b>	<b>FORMS USED BY</b>	<b>PUBLIC NOTICE</b>		<b>KEEP IN PROCUREMENT</b>

OF PROCUREMENT	COMPETITION REQUIRED	AGENCY	REQUIREMENT	AWARD METHOD	FILE
<p><b>\$5,001 to \$25,000</b></p> <p>AS 36.30.320 &amp; 2 AAC 12.400(c)</p> <p>TOTAL value of procurement must include all options to renew or extend. For example:</p> <ul style="list-style-type: none"> <li>If contract runs for 3 years, it is the total for the 3 years.</li> <li>If contract runs for 1 year with 2 one-year renewal options, it is the total for 3 years.</li> </ul> <p><i>If professional service, ensure contract meets definition per AAM 81.430.</i></p>	<p>At least three firms or persons shall be contacted for a quotation or informal proposals. The solicitation and responses may be either written or verbal.</p> <p>Seek minimum number of quotes or informal proposals from Alaskan vendors prior to soliciting non-Alaskan vendors, unless the procurement officer determines in writing that soliciting quotes from Alaskan vendors is not practicable.</p> <p>May not artificially fragment the purchase to avoid a higher level of competition.</p> <p>Postings in electronic media may satisfy the competitive solicitation requirement.</p>	<p>Delivery Order, invoice, or other forms that provide record keeping and accountability.</p> <p>RAP (form #02-100) if required.</p> <p><i>PROFESSIONAL SERVICES</i></p> <p><i>ASPS (form 02-189) may be required by Agency P&amp;P (number assigned by agency).</i></p> <p><i>Standard Agreement Form (#02-093) and appropriate appendices, or a document that has been approved by the AG's Office.</i></p>	<p>Public notice of solicitation occurs when vendor is contacted for quote or informal proposal.</p> <p>Verbal notice of award provided if contacted by vendors.</p> <p>May use General Services vendor list. Rotate if used.</p>	<p>Award in accordance with the specifications and award criteria in the solicitation to the responsive and responsible offer providing the low quote or most advantageous informal proposal.</p> <p>Include 5% Alaska Bidder Preference, 10% Alaskan Offerors Preference (for informal proposals if a numerical rating system is used), and all other statutory and regulatory preferences that apply.</p> <p>Written determination required if awarding to a nonresident (AS 36.30.362).</p> <p>Informal RFP's must weight price no lower than 40% for professional/non-professional services and 60% for supplies, unless department Commissioner approves a waiver in advance.</p> <p>Protest procedures under 2 AAC 12.695 apply.</p>	<p>Identify person who made the solicitation, the specifications, award criteria, date of solicitation, date &amp; time responses were due, names of offerors contacted, summary of verbal responses, copies of all quotes or informal proposals received, and justification for award, copy of contract, amendments and ASPS or RAP forms if used.</p> <p>Written determination if impracticable to solicit three quotes or informal proposals from Alaska vendors only.</p> <p>Written determination if awarding to a nonresident (AS 36.30.362).</p>
<p><b>\$25,001 to \$50,000</b></p> <p>AS 36.30.320 &amp; 2 AAC 12.400(d)</p> <p>TOTAL value of procurement must include all options to renew or extend. For example:</p> <ul style="list-style-type: none"> <li>If contract runs for 3 years, it is the total for the 3 years.</li> <li>If contract runs for 1 year with 2 one-year renewal options, it is the total for 3 years.</li> </ul> <p><i>If professional service, ensure contract meets definition per AAM 81.430.</i></p>	<p>At least three firms or persons shall be contacted for a quotation or informal proposal. The solicitation and responses must be in writing.</p> <p>Seek minimum number of quotes or informal proposals from Alaskan vendors prior to soliciting non-Alaskan vendors, unless procurement officer determines in writing that soliciting quotes from Alaskan vendors is not practicable.</p> <p>May not artificially fragment the purchase to avoid a higher level of competition.</p> <p>Postings in electronic media may satisfy the competitive solicitation requirement.</p> <p>Service contracts above \$25,000 must be performed in the United States unless a waiver has been approved by the Chief Procurement Officer in advance.</p>	<p>Request for Quotation (form #02-110) and Addendum I as applicable,</p> <p>or</p> <p>Informal Request for Proposals (written).</p> <p>RAP (form #02-100) if required.</p> <p><i>PROFESSIONAL SERVICES</i></p> <p><i>ASPS (form #02-189) may be required by Agency P&amp;P (number assigned by agency).</i></p> <p><i>Standard Agreement Form (#02-093) and appropriate appendices, or a document that has been approved by the AG's Office.</i></p>	<p>Public notice of solicitation occurs when vendor is contacted for quote or informal proposal.</p> <p>Written notice of award is sent to all vendors who provided a quote or informal proposal.</p> <p>May use General Services' vendor list. Rotate if used.</p>	<p>Notice of Award must be in writing to all vendors who responded to solicitation.</p> <p>Award in accordance with the specifications and award criteria in the solicitation to the responsive and responsible offer providing the low quote or most advantageous informal proposal.</p> <p>Include 5% Alaska Bidder Preference, 10% Alaskan Offerors Preference (for informal proposals if a numerical rating system is used), and all other statutory and regulatory preferences that apply.</p> <p>Written determination required if awarding to a nonresident. (AS 36.30.362).</p> <p>Informal RFP's must weight price no lower than 40% for professional/non-professional services and 60% for supplies, unless department Commissioner approves a waiver in advance.</p> <p>Postings in electronic media may satisfy the notice of award requirement.</p> <p>Protest procedures under 2 AAC 12.695 apply.</p>	<p>A copy of the solicitation, the names of the firms or persons contacted and copies of all written quotations or informal proposals received, notice of award, and justification for award.</p> <p>Copy of contract and any amendments.</p> <p>Written determination if impracticable to solicit three quotes or informal proposals from Alaska vendors only.</p> <p>Written determination if awarding to a nonresident (AS 36.30.362).</p> <p>RAP (form #02-100) if used.</p> <p><i>Copy of ASPS, if used.</i></p>

# FORMAL PROCUREMENT MATRIX

Appendix B

## REQUEST FOR PROPOSALS (RFP) PROCESS SUPPLIES, SERVICES OR PROFESSIONAL SERVICES

(03/07)

PRICE OF PROCUREMENT	MINIMUM COMPETITION REQUIRED	FORMS USED BY AGENCY	PUBLIC NOTICE REQUIREMENT	AWARD METHOD	KEEP IN PROCUREMENT FILE
<p><b>Greater Than \$50,000</b></p> <p>AS 36.30.200</p> <p>TOTAL value of procurement must include all options to renew or extend. For example:</p> <ul style="list-style-type: none"> <li>If contract runs for 1 year with 2 one-year renewal options, it is the total for 3 years.</li> </ul> <p>Purchase Requisition (form #02-099) must be sent to the Division of Enterprise Technology Services for telephone systems, radios, and other telecommunications equipment (see agency delegation of authority).</p> <p>Agencies are to submit requirements for construction, State Equipment Fleet vehicles, mobile homes, portable shelter units and prefabricated and/or sectional office, housing or shelter units directly to the Department of Transportation and Public Facilities.</p> <p>Agencies may not procure leased office space without a specific delegation of authority from the Division of General Services (DGS).</p>	<p>Issue formal Request for Proposals (RFP) in accordance with AS 36.30.130 and 2 AAC 12.130.</p> <p>The Competitive Sealed Proposals (CSP) process may be used for non-professional service contracts if the procurement officer determines in writing, with particularity, that the use of a CSP is more advantageous to the State than an ITB AS 36.30.200(b).</p> <p>No determination is required to use a CSP for professional service contracts.</p> <p>Service contracts above \$25,000 must be performed in the United States unless a waiver has been approved by the Chief Procurement Officer in advance.</p>	<p>Agencies should use DGS's RFP shell (see DGS's internet home page for copies of the document). Request for Proposal must contain:</p> <ol style="list-style-type: none"> <li>date, time, place for delivery of proposals;</li> <li>specific description of service, supply or professional service;</li> <li>contract terms and conditions;</li> <li>sufficient information for an offeror to submit proposal;</li> <li>evaluation criteria and their relative importance or weight;</li> <li>price must be an evaluation criteria.</li> </ol> <p>If professional service, ensure contract meets definition per AAM 82.020.</p> <p>Clearly state all mandatory requirements.</p> <p>ASPS (form #02-189) for Professional Services if required by Agency policy and procedures (number assigned by Agency).</p> <p>Standard Agreement Form (#02-093) and appropriate appendices for Professional Services, or a that has been document approved by AG's Office.</p> <p>Delivery order may be used for non Professional Services contracts.</p> <p>RAP form (#02-100) if applicable.</p>	<p>Circulate RFP for 21 days unless procurement officer determines in advance and in writing that a shorter notice period is advantageous and adequate competition is anticipated. Agencies should "time/date" stamp proposal envelopes immediately upon receipt.</p> <p>Advertise on the State of Alaska Online Public Notice system and when practicable use at least one of the following methods per AS 36.30.130 and 2 AAC 12.130:</p> <ul style="list-style-type: none"> <li>DGS vendor list.</li> <li>Publication in a newspaper of general or local circulation.</li> <li>Notices posted in public places where work will be performed or material/supplies furnished.</li> <li>Publication in other appropriate media, including electronic media.</li> </ul> <p>The Chief Procurement Officer must approve requests to provide out-of-state notice if it is impracticable to solicit from Alaskan vendors only.</p>	<p>Award made to proposal determined in writing to be the most advantageous to the state taking into consideration price and the evaluation factors in the RFP (AS 36.30.250).</p> <p>Evaluation committee made up of procurement officer, or at least three state employees or public officials (2 AAC 12.260).</p> <p>Only in-state residents on evaluation committee unless an exception is approved per AAM.</p> <p>Include 5% Alaska Bidder Preference, 10% Alaskan Offerors Preference (if a numerical rating system is used), and all other statutory and regulatory preferences that apply.</p> <p>Only timber, lumber or manufactured lumber products originating in Alaska shall be used unless it is determined to be impracticable under AS 36.15.010.</p> <p>Valid Alaska business license required at the time designated for opening of proposals (AS 36.30.210).</p> <p>Must issue written Notice of Intent to Award (AS 36.30.365)</p> <p>Written determination required if awarding to a nonresident (AS 36.30.362).</p> <p>RFP's must weight price no lower than 40% for professional/non-professional services and 60% for supplies, unless the Chief Procurement Officer approves a waiver.</p>	<p>Copy of:</p> <ul style="list-style-type: none"> <li>ASPS (if required by Agency P.&amp;P.).</li> <li>RAP (if used).</li> <li>Original RFP.</li> <li>All proposals including late proposals.</li> <li>All RFP amendments.</li> <li>Register of Proposals prepared under AS 36.30.230</li> <li>Vendor list or advertising order.</li> <li>Required licenses, permits, insurance coverage, etc.</li> <li>Relevant RFP correspondence.</li> <li>Written determination of award prepared under AS 36.30.250.</li> <li>Contract document.</li> <li>Procurement summary report prepared under AS 36.30.510 - 520.</li> <li>All determinations required by statute, regulation, or the Alaska Administrative Manual.</li> <li>Notice of Intent to Award.</li> <li>Protest, if filed; procurement officer's decision, protest report, appellant comments, appeal, Commissioner's decision if applicable.</li> <li>List of PEC members.</li> <li>All scoring sheets and notes.</li> <li>Confidential items identified under AS 36.30.230(a).</li> </ul>

Note: Procurements of legal services must be approved in advance by the Attorney General's Office.  
RFPs for Architects, engineers, and land surveys follow different procedures.

# FORMAL PROCUREMENT MATRIX

## INVITATION TO BID (ITB) PROCESS

### SUPPLIES OR SERVICES

(03/07)

PRICE OF PROCUREMENT	MINIMUM COMPETITION REQUIRED	FORMS USED BY AGENCY	PUBLIC NOTICE REQUIREMENT	AWARD METHOD	KEEP IN PROCUREMENT FILE
<p><b>Greater Than \$50,000</b></p> <p>AS 36.30.100.</p> <p>TOTAL value of procurement must include all options to renew or extend. For example:</p> <ul style="list-style-type: none"> <li>If contract runs for 1 year with 2 one-year renewal options, it is the total for 3 years.</li> </ul> <p>Purchase Requisition (form #02-099) must be sent to the Division of Enterprise Technology Services for telephone systems, radios, and other telecommunications equipment (see agency delegation of authority).</p> <p>Agencies are to submit requirements for construction, State Equipment Fleet vehicles, mobile homes, portable shelter units and prefabricated and/or sectional office, housing or shelter units directly to the Department of Transportation and Public Facilities.</p> <p>Agencies may not procure leased office space without a specific delegation of authority from the Division of General Services (DGS).</p>	<p>Issue formal Invitation to Bid (ITB) in accordance with AS 36.30.130 and 2 AAC 12.130.</p> <p>Service contracts above \$25,000 must be performed in the United States unless a waiver has been approved by the Chief Procurement Officer in advance.</p>	<p>Agencies must use Standard Terms and Conditions boilerplate, and High Tech boilerplate, if applicable (see DGS's internet home page for copies of the documents). The AG's Office must approve any changes to these documents.</p> <p>Agencies should use DGS's bidmast ITB shell (see DGS's internet home page).</p> <p>Delivery Order (form #02-601) may be used for contract document.</p>	<p>Circulate ITB for 21 days unless procurement officer determines in advance and in writing that a shorter notice period is advantageous and adequate competition is anticipated. Agencies should "time/date" stamp bid envelopes immediately upon receipt.</p> <p>Advertise on the State of Alaska Online Public Notice system and when practicable use at least one of the following methods per AS 36.30.130 and 2 AAC 12.130:</p> <ul style="list-style-type: none"> <li>DGS vendor list.</li> <li>Publication in a newspaper of general or local circulation.</li> <li>Notices posted in public places where work will be performed or material/supplies furnished.</li> <li>Publication in other appropriate media, including electronic media.</li> </ul> <p>The Chief Procurement Officer must approve requests to provide out-of-state notice if it is impracticable to solicit from Alaskan vendors only.</p>	<p>Award to lowest responsive and responsible bidder per AS 36.30.170.</p> <p>Include in evaluation:</p> <ul style="list-style-type: none"> <li>5% Alaska Bidder preference AS 36.30.170(b).</li> <li>3%, 5%, or 7% Alaska Product preference AS 36.30.332.</li> <li>15% Employment Program preference AS 36.30.170(c).</li> <li>10% Alaskans with Disabilities preference AS 36.30.170(e).</li> <li>10% Employers of People with Disabilities preference AS 36.30.170(f)</li> <li>7% Local agricultural and fisheries product preference AS 36.15.050.</li> <li>Recycled product preference AS 36.30.337.</li> </ul> <p>Only timber, lumber or manufactured lumber products originating in Alaska shall be used unless it is determined to be impracticable under AS 36.15.010.</p> <p>Valid Alaska business license required at the time designated for bid opening (AS 36.30.110).</p> <p>Must issue written Notice of Intent to Award (AS 36.30.365)</p> <p>Written determination required if awarding to a nonresident (AS 36.30.362).</p>	<p>Copy of:</p> <ul style="list-style-type: none"> <li>Original ITB.</li> <li>RAP (if used).</li> <li>All bids including late bids.</li> <li>All bid amendments.</li> <li>ITB bidlog.</li> <li>Vendor list or advertising order.</li> <li>The name of each bidder, bid prices, and other appropriate information tabulated under AS 36.30.140 and 2 AAC 12.150.</li> <li>Relevant ITB correspondence.</li> <li>Contract document.</li> <li>All determinations required by statute, regulation, or the Alaska Administrative Manual.</li> <li>Notice of Intent to Award.</li> <li>Protest, if filed; procurement officer's decision, protest report, appellant comments, appeal, Commissioner's decision if applicable.</li> </ul>

Federation of Community Councils  
Financial Report, Page 1 - As of xx xx, 2008

<b>Bank Account Balance:</b>		\$	12,345.67
Grant A - MOA	\$	123.45	
Grant B	\$	123.45	
Grant C	\$	123.45	
Operating Account (Discretionary Funds)	\$	<u>11,975.32</u>	
	\$	12,345.67	

**Anticipated Credits:**

Outstanding Reimbursement from xxx	\$	1,234.56	
x Quarter Advance from MOA	\$	1,234.56	
x Quarter Advance from SOA - Grant B	\$	<u>1,234.56</u>	
<b>Total Anticipated Credits:</b>	\$	<u>3,703.68</u>	

**Anticipated Debits:**

Rent for the month of xx	\$	1,234.56	
Utilities for the month of xx	\$	1,234.56	
Payroll for the month of xx	\$	<u>1,234.56</u>	
<b>Total Anticipated Debits:</b>	\$	<u>3,703.68</u>	

Federation of Community Councils  
Financial Report, Page 2 - As of xx xx, 2008

MOA Funding - Budget to Actual Expenses  
As of xx xx, 2008

<i>Expense Description</i>	<u>Budget</u>	<u>Expended To Date</u>	<u>Remaining Budget Balance</u>
Office Rent	\$ 7,200.00	\$ -	\$ 7,200.00
Personnel Expense	\$ 60,650.00	\$ -	\$ 60,650.00
Contractual	\$ 10,000.00	\$ -	\$ 10,000.00
Misc. Expense (supplies, telephone, internet, etc.	\$ 7,170.00	\$ -	\$ 7,170.00
Council Newsletter Distribution (copying & mailing)	\$ 17,480.00	\$ -	\$ 17,480.00
Travel, Conference Registration(s) & NUSA Support	\$ 5,500.00	\$ -	\$ 5,500.00
	<u>\$ 108,000.00</u>	<u>\$ -</u>	<u>\$ 108,000.00</u>



**PETTY CASH VOUCHER**

Appendix F

Date: \_\_\_\_\_ Amount of reimbursement: \_\$ \_\_\_\_\_

Name of person to be reimbursed: \_\_\_\_\_

Purpose of expenditure: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Person to be reimbursed: \_\_\_\_\_  
(Signature) (Date)

Reimbursement approved by: \_\_\_\_\_  
(Signature) (Date)

**TRAVEL EXPENSE VOUCHER**

Date: \_\_\_\_\_ Amount of travel expense:\$ \_\_\_\_\_(Receipts attached)

Name of person traveling:\_\_\_\_\_

Purpose of travel expenditure:\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Person submitting:\_\_\_\_\_

(Signature) (Date)

Reimbursement approved by: \_\_\_\_\_

(Signature) (Date)



