

 <p style="text-align: center;"><b>Policies and Procedures</b></p>	<b>Number: 17</b>
	<b>Name: Purchasing Guidelines</b>
	<b>Developed by: Executive</b>
	<b>Approved by: Executive</b>
	<b>Approval Date: September 2024</b>
<b>Amendment Date(s):</b>	

The purpose of this policy is to provide guidance for review, approval and documentation required for purchases made by club members on behalf of the club.

The preferred payment method is for the vendor to provide an invoice to the club, and that invoice to be paid by cheque issued from the treasurer.

Eligible club members may pay by personal credit card, cheque, cash or e-transfer when the vendor requires immediate payment or is unwilling or unable to invoice the club. Only current members of the club executive or club committees are eligible to make purchases with prior executive approval. All purchases over \$250.00 must receive prior executive approval.

### **Guidelines**

- Purchases under \$250.00 for regular supplies for the club including toys, office, kitchen or maintenance supplies and equipment, sporting equipment, etc. or fees and expenses paid to judges, normally do not require prior approval from the Executive. Receipts or other adequate documentation showing price, shipping cost (if applicable) and payment method are required to receive reimbursement. If the purchase is of an unusual nature or if the purchasing member has any question about the purchase, that member should contact the executive to determine if prior approval is required.
- Purchases of sports equipment, machinery, maintenance or maintenance equipment, etc. in the amount \$250.00 or more (for a single item, or a group of similar items) require review and prior approval of the Executive. The member must provide the following information to the Executive: identification of the item, payment method, supplier, shipping cost (if applicable) and member who is purchasing the item. Receipts are required to receive reimbursement.

- In the case of all purchases made by club members for the club, the member must complete the attached Reimbursement Form, providing as much detail as possible in the Description of Purchase column. This detail should include purpose of purchase (e.g. equipment, gift, dinner, etc.). If the purchase is for a dinner the names of all individuals attending must be included. There will be no reimbursement for alcohol. Tips must not exceed 15 percent of the bill. This form also provides a GST breakdown. Itemized receipts must be attached, with the GST listed if paid.
- Note that screenshots of webpages and/or email threads showing price are acceptable documentation for price checking of potential items to be purchased, but are not adequate for reimbursement purposes.
- Shows, trials, and tournaments offered by COKC can have their event expenses approved as a whole by providing a budget for review and approval by the Executive at least three months in advance of the event. If no budget is presented, all purchases over \$250.00 must be pre-approved by the Executive, as outlined in this policy.

# Reimbursement Form

Name of individual reimbursed

Date Submitted

## Details

Supplier Name	Description of purchase	Invoice Total	GST	Amount Expensed (No GST)
<b>Totals</b>				

\*\*\* Please ensure all purchase invoices are attached, must have taxes broken out\*\*\*

## For Treasurer Use Only

Cheque Date

Cheque Number