2.5b Uses of SMRs
SMR allows fast transactions while maintaining adequate accounting controls. Shown below are examples of circumstances where SMRs is appropriate in meeting the need for accelerating transactions.

a) For emergency, occasional, or special purchase of supplies or services and emergency repair of equipment. Examples include:
   - Emergency micro-purchase of supplies that cannot be accomplished using a purchase card.
   - Occasional, unforeseen need for technical service (as defined in SD 301) such as a projectionist.

b) To reimburse individuals for approved small purchases made with their personal funds.

c) To advance funds to individuals for purchasing goods and services.

d) To pay transportation of items with charges (as defined in SD 301 under class code 22xx) no greater than $100.

e) To pay for postage stamps, parcel post, COD postal charges, international mail coupons, etc.

f) To pay for or reimburse local travel costs.

g) To reimburse the costs approved for official local use of a privately owned vehicle (POV). Additional information on this issue is available below in the section captioned Organization SMRs System.

h) Specific exceptions for out-of-town trust fund purchases, which must be approved by the Manager, Financial and Information Processing Division, OF&A.

2.5c SMR Restrictions

Do not use SMRs for:

- Classes of purchases listed in SD 314, “Contracting” that require written justifications or fund obligations before purchase
- Equipment purchases
- Payroll purposes
- Payment of personal services or honoraria
- Reimbursement or payment for non-business meals or entertainment expenses. Business meals and entertainment expense must benefit the Smithsonian Institution and are not reimbursable if only Smithsonian staff or employees are in attendance.
2.6 SMR Voucher System

OF&A recommends that purchasers use a purchase card whenever possible. When SMRs must be used, the purchaser should get advance approval prior to making a SMRs purchase. Advance authorization:

1. Keeps the purchaser from risking not being reimbursed, and
2. Makes it clear to the purchaser and approving official the item that will be bought and its estimated cost.

Buying an item without obtaining advance approval may cause disputes over funding, cost, and whether the unit actually needed the item.