

Accounts Payable/Purchasing/Reimbursement Guidelines

Purchasing & Bid Law

See attached Bid Requirement Flow Chart. Any purchase for services or books funded by Federal Funds is subject to bid law guidelines if greater than \$3,000 (see flow chart).

All contracts, with the exception of Personal Services Contracts, must be signed by the Superintendent, Assistant Superintendent-Curriculum, Assistant Superintendent-Personnel, or Chief Financial Officer.

Principals and Directors may not obligate the District to an amount greater than the sums of their budgets.

Requisitions/Purchase Orders

Requisitions/Purchase Orders are the most desirable method for purchasing. Purchase orders are printed two times daily to maintain accessibility, and are encumbered at the time they are printed.

Instructions and conditions are printed on the back of the original (white) purchase order. These instructions and conditions must accompany all faxed orders or all orders when the original (white) is not provided directly to the vendor.

The conditions on the purchase order request that all invoices be sent to the Business Office. The Business Office will require a Notice of Order Received (NOR) form as each order is filled. No purchase order will be paid until a NOR form is received in the Business Office (Accounts Payable Department). If building locations receive the invoices, please forward them to the Business Office attached to the NOR form. Purchase orders with register receipts do not need a NOR form. Simply forward the receipt, referencing the purchase order number.

It is the responsibility of all locations to run purchase order reports to make sure all purchase orders are being paid and closed timely.

Gift Certificates/Cards

Gift certificates/cards are considered cash, and regardless of funding source or payment method, may not be purchased.

If employees need to purchase book or music downloads for classroom/district use, they may complete a Procurement Card Application & User Agreement and make the purchases using the P-Card.

Procurement Cards

Walla Walla School District's Procurement Card Program provides an alternative method for making purchases. The Procurement Card may be used to purchase items by telephone, internet, or in person, directly from the vendor. Because of the flexibility of the card, extra diligence in use of the card is required. Procurement Card information may be viewed on the Business Office webpage.

Personal Services Contracts

All Personal Services Contracts must be completed and signed before the service is performed.

All persons providing a program for a student assembly must sign a Personal Services Contract.

The Superintendent designates the Chief Financial Officer to approve Personal Services Contracts.

Any independent contractor who will have one-on-one contact with students must complete the fingerprint process prior to contact.

Accounts Payable

Generally, invoices are accompanied by a purchase order that has been signed/initialed by the authorizing supervisor or administrative assistant/secretary, and a budget number is provided. In some instances, a packing list and/or a signed receipt form will be provided.

When an invoice is not accompanied by a purchase order, the invoice should include a budget number and signature/initial by the authorizing supervisor or administrative assistant/secretary.

A signature/initial and date on the purchase order, invoice, or received slip is considered acknowledgement of goods received and services rendered.

All invoices must be reviewed by the school/department before payment will be made.

A printed edit is compiled and checked against the invoices each month for verification before the warrants are written.

Reimbursements

For reimbursements with multiple receipts, we ask that an adding machine with tape be used to verify amount being reimbursed. Adhere the adding machine tape to the reimbursement. This shows that the payment amount has been double-checked.

All reimbursements, with the exception of per diem meals, need to have an actual detailed receipt; i.e., detailed cash register receipt, internet receipt detailing items purchased including amount paid by credit card and a zero balance to be owed. Order confirmation forms, cancelled checks, copies of bills, or billing/credit card statements are not considered a receipt.

Reimbursement requests should be submitted at least monthly, and be for the current school year.

Budget Reports are available for the department/building secretary to print. These reports are reviewed for accuracy and if there are concerns regarding any payment or budget charged, the fiscal manager is notified in order to reconcile the issue or concern.

Any reimbursement or payment requests that do not include proper documentation will be returned.

Bid Requirement Flow Chart

