

## **PURCHASING: AUTHORIZATION AND CONTROL**

The following procedures shall be followed when processing requests for goods and services. Any individual who has been delegated the authority to serve as an agent for the District and to commit District funds shall be knowledgeable of and follow these procedures:

### Petty Cash

Each building is allocated a set amount of money designated as "petty cash". These funds may be used to purchase low dollar value items. These funds are reimbursed on a regular basis by submitting a claim to the Business Office.

### Expense Reimbursement

Employees of the District may, with prior Administrative approval, purchase goods with personal funds and apply for reimbursement through the Business Office. A Miscellaneous Reimbursement Expense Form must be submitted, along with an itemized sales receipt as proof of purchase. Reimbursement checks will be processed with the normal District account payable processing.

### Requisitions

Requisitions are to be used for all purchases. The District uses a paperless requisition system (Requisitions must be entered using the WESPac Financial System). Requisitions are approved electronically and then the purchase order is generated.

### Open Purchase Order

Open Purchase Orders are used to provide buildings/departments with an efficient and convenient method to purchase supplies. They may be used to purchase supplies only. All invoices must be signed by an employee authorized to make purchases and must be returned to the Business Office. The Open Purchase Order is created with a requisition as described above.

### Contracted Services

If it becomes necessary to contract for some type of professional service either an Independent Contractor Agreement or Personal Service Agreement may need to be issued. The agreement used will depend upon the type of employment relationship that will exist. Building Administrators/Program Directors are encouraged to use the analysis form provided by the Business Office in determining which agreement is appropriate.

### Board Information

All contracts/agreements in excess of \$50,000 which were not previously reviewed by the Board (whether for supplies, materials, public works, or for professional services) will be presented to the Board for information purposes.