

## PURCHASES

### **A. Purchase Orders**

A Purchase Order (P.O.) must be completed and signed by the Principal BEFORE a purchase of goods and/or services is made or a contract is signed. Reimbursement should not be made to any officer/sponsor who purchases goods and/or services in the school's name without a purchase order.\*

\*There is one exception. A reimbursement may be made to the OFFICER/SPONSOR of a SCHOOL-RELATED ORGANIZATION without prior authorization from the Principal if ALL of the following are met:

- Purchase must be an EMERGENCY (bookkeeper and/or Principal is unavailable)
- Purchase must be made with NON-PUBLIC FUNDS only
- Funds must be available
- Purchase must not exceed \$100
- 'Check Request' must include original receipt/invoice
- Must submit request for reimbursement within 3 business days of purchase
- Must be reimbursement to an OFFICER/SPONSOR of a support organization
- No requests for reimbursement may be made after April 15<sup>th</sup>

A purchase order provides protection to the vendor for not charging Alabama sales tax on the school's purchases. When this form's information is entered into the HARRIS Accounting Program, a purchase order number is generated. The form must be numbered in the upper right-hand corner.

The following information should be provided on all purchase orders:

- Purchase Order Number
- Date P.O. was completed

- Company from whom item/service is being purchased (if not sure, then one of the companies being considered – this can be changed later)
- Remittance address (the address that the check is to be mailed)
- Description of the item(s) being purchased. This needs to be detailed enough so that it can be determined if these particular items were received. For example, “supplies” is NOT sufficient. “Napkins, cups, candy bars and popcorn” would be considered sufficient. A P.O. cannot be processed with the item number alone.
- Quantity and unit price of each item, if applicable.
- Special instructions (need check by, return check to me for mailing, etc.)
- Total order and add shipping costs. This does NOT have to be the exact amount that will be paid. In most cases, this will be an educated guess and may read “NTE” (not to exceed).
- Signature of officer/sponsor requested by (no initials)
- Signature of Principal authorizing purchase

If the actual cost is materially greater than the amount originally estimated on the purchase order, the school principal must make a statement on the purchase order that the “actual item cost exceeded the estimated cost” and why, then sign or initial the statement prior to payment of the invoice. (“Materially greater than” is defined as when the difference is EITHER 10% or more of the original P.O. amount OR greater than \$500.00). The purchase order will then be attached to the invoice and check stub as support for the expenditure.

A purchase of goods and/or services by the local school should follow these procedures:

1. A Purchase Order should be completed in triplicate by the officer/sponsor.
2. A verification of funds available should be completed before a number is assigned.
3. The PO must be submitted to the Principal for his/her signature **prior** to the purchase being made.
4. Copies of the purchase order should be distributed to the vendor (pink copy), the officer/sponsor (yellow copy) and retained by the bookkeeper (white copy).
5. The bookkeeper’s copy should be filed by vendor name, in an open purchase order file, to be matched with the packing slip and/or invoice when received.
6. Once the invoice is received by the bookkeeper, it and/or the packing slip should display the signature of the officer/sponsor verifying that the merchandise was received and the order is complete.

7. The invoice should be matched with the related purchase order and placed in a file for payment.

It is the responsibility of the bookkeeper to check open purchase orders monthly. If a purchase order remains open after a reasonable period of time has passed, the bookkeeper should inquire the status of the order.

## **Purchasing Procedures for Pike Road Historic School**

**All requisitions must be submitted and approved by Mr. Sikes for Middle/High local school purchases. There will be no reimbursements for purchases made without prior approval.**

**Step 1.** Complete the attached requisition form. (If this is a new company, please have them email you a copy of their W-9, so the bookkeeper can get them set up in the system for payment.)

**Step 2.** Fill out the description box if it is a local purchase, including all boxes. If you are purchasing something online, you may attach to the email along with the requisition when sending to Mr. Kendall. (Keep in mind we are tax exempt and it is a new company they may need a copy of our W-9 and exemption form. You can have the bookkeeper send this information to them.)

**Step 3.** Once Mr. Kendall has approved the requisition and given it to the local school bookkeeper the PO will be issued and the order will be placed. You will be notified if the requisition has been denied

# PIKE ROAD HISTORIC SCHOOL REQUISITION FORM

Requested by: \_\_\_\_\_ Date: \_\_\_\_\_

Select purchasing type: \_\_\_\_\_ District \_\_\_\_\_ School Admin \_\_\_\_\_ State Instructional

Purpose of Requested Item or Service: \_\_\_\_\_

Vendor Name: \_\_\_\_\_ Vendor Address \_\_\_\_\_

Vendor Contact Email \_\_\_\_\_ Vendor Contact Phone \_\_\_\_\_

Have you requested for the vendor's Form W-9? \_\_\_\_\_ Sales Tax is not allowed

Qty	Item Number	Description	Unit Price	Total Price
1		Shipping and Handling		
			TOTAL	

APPROVED: \_\_\_\_\_ Date: \_\_\_\_\_

Principal's Signature