

*Receiving and Approving Payment for Goods and Services*

Receiving

The receiving of goods and services should be performed by the building principal, office personnel, librarian, department head or other person designated by the approver. Those persons responsible for receiving should sign the receiving copy of the purchase order in ink with complete name and date and forward same to Accounting Department.

The individual performing the receiving function should compare the goods and services received to the name, description and quantity of the item(s) on the purchase order. Once a comparison is made of all items and the order is complete, the building principal or department head shall review all packing slips, bills of lading, invoices or statements from vendors prior to being forwarded to the Accounting Department.

The building principal, department head or other person designated by the approver shall: regularly review invoices that have not yet been processed and sent for payment to the Accounting Department; regularly review open purchase orders for goods and services rendered/received and apparently not invoiced to ensure timely vendor invoicing; regularly review open purchase orders for the potential of goods and services rendered/received to ensure unpaid/encumbered amounts are accurate.

If there is a shortage (exclusive of backordered items shown on packing slip) or goods are damaged, the Purchasing Department must be notified immediately. If any purchase order remains incomplete, partial quantities received must be noted. All damaged items must be retained in the original shipping carton to await further disposition. All packing slips, bills of lading, invoices or statements from vendors for shipments that have been damaged or are short must be forwarded to the Accounting Department.

Approving Payment

Authorization for payment of properly approved invoices will be made by the Board. Those invoices offering a discount for payment previously approved on a contract or bid or charging penalty prior to the date of a regular meeting shall be approved for immediate payment by the Treasurer of the Board, or designee, providing the charges are proper and within budget limitations.

Bills presented to the Board for payment shall be approved by the Superintendent or the Business Manager or their designees. In the event that due to the timing of payment, an invoice (or multiple invoices from the same vendor) is accounted for in a subsequent fiscal year to the receipt of the good or service, and the amount of the good or service exceeds \$200,000, the building principal, department head, or other staff member designated by the approver shall promptly inform the Superintendent. The Superintendent shall inform the Board, in writing, which may be electronic, within five business days of the said notification. (Cross Reference: Administrative Regulation No. 2110 "Job Responsibilities for Superintendent of Schools").

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Adopted: September 1973  
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