



PURCHASING MANUAL



BUSINESS SERVICES
PURCHASING DEPARTMENT
PUBLISHED
JANUARY 2008



WHITTIER UNION HIGH SCHOOL DISTRICT
...to achieve & maintain excellence...



PURCHASING MANUAL

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PURCHASING MANUAL

INTRODUCTION

ABOUT THIS MANUAL:

The Purchasing Department is responsible for procuring the supplies, equipment, and services necessary to provide a quality instructional program for District staff members. The purpose of this manual is to outline procedures for making purchases and to provide a reference tool and a valuable training tool to assist site and District Office staff.

To that end, this reference manual has been developed so that all staff members are aware of the procedures that will allow them to purchase...

- The correct item
- At the price that is most cost effective
- While meeting all legal and internal control requirements

PURPOSE AND FUNCTION OF THE PURCHASING DEPARTMENT:

Under the direction of the Associate Superintendent of Business, Whittier Union High School District operates a centralized purchasing system administered directly by the Purchasing Supervisor.

The centralized purchasing system includes:

1. The purchase of supplies, equipment, and services; and the development of bid specifications, receipt of bids, and maintenance of contracts as necessary to perform this function.
2. The function of the District Stores includes stocking the warehouse, filling warehouse stock orders, and delivery of warehouse orders and other purchases to District sites.
3. Administration of the District's equipment inventory, including the purchase and tagging identification of equipment, as well as the sale or disposal of obsolete and/or surplus property.

The purchasing system of Whittier Union High School District exists solely to serve the schools/departments of the District. The District's centralized purchasing system utilizes professional procedures which account for multiple volume purchases and lower costs through standardization. In addition, the purchasing staff keeps up-to-date information on available products, services, and vendors available to the District, as well as being knowledgeable about the various laws and regulations that govern purchasing by a governmental agency.

The fundamental objectives of this central purchasing unit are to:

Ensure "cost effectiveness," in order for the District to obtain the best products or services for the dollar...that is, achieving the lowest ultimate cost rather than the lowest initial price and thus obtaining the most economical use of District resources.

Provide high quality service. The Purchasing Department continually researches new products and vendor sources, as well as striving to provide a quick response time to purchasing and delivery requests.

Maintain strong internal controls to safeguard District assets by preventing theft or waste of resources, as well as ensuring that all applicable laws and regulations are followed.

In general, the Purchasing staff is here to help you. Please allow us to use our purchasing expertise on your behalf for all your supply and service needs.



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METHODS OF PROCUREMENT:

Methods available to District staff to purchase goods and services generally fall into three categories:

District Warehouse:

Commonly used supplies are ordered from the District Warehouse. This is accomplished by the site or department submitting an electronic Warehouse Requisition utilizing Smart eTools directly to the Warehouse.

Purchase of Non-Stock Items and Services:

To procure goods not stocked in the warehouse or provide outside services not provided by District staff. The site or department should submit a properly approved electronic Purchase Requisition utilizing Smart eTools to the Purchasing Department, which in turn, generates a Purchase Order to the appropriate vendor.

Direct Purchases:

In some limited circumstances District staff may need to make purchases directly. Reimbursement for direct purchases are done through each site's petty cash, through the District's Revolving Cash Fund, or through the "B" warrant process

Detailed procedures for each of these options are outlined in the next sections of this manual.

DISTRICT POLICIES REGARDING PURCHASING:

The Board of Education has the ultimate authority and approval over what the District purchases. All procedures are developed and written to provide detailed, practical guidance to support the responsibilities and goals as outlined in Board Policy.

(BP 5511, 5509 and 5513.)

Whittier Union High School District Board Policies that relate to purchasing are attached in the Appendix of this manual. The following is a summary of District purchasing policies.

Purchasing Policies:

1. Purchasing Authority

The Purchasing Department of the Whittier Union High School District has been given the exclusive authority by the Board of Education and State law, unless otherwise stated, to:

- Initiate and conduct negotiations concerning the purchase of materials, equipment, supplies and services for the School District.
- Obligate the School District for goods and services duly requisitioned and approved.
- Unauthorized orders or commitments made by faculty or staff are not binding on the District. Individuals representing the Whittier Union High School District without approved purchasing authority cannot obligate the District to any legal commitment.
- Individuals who place unauthorized orders and circumvent Purchasing Department procedures may be held personally responsible for settlement of unauthorized purchases.



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2. Personal Purchases

The Purchasing Department is not authorized and will not arrange personal purchases for faculty or staff. The use of the District's name, Tax I.D. number, or any other means which infers District authorization to obtain a reduced price for any product or service being purchased for private use is expressly prohibited.

3. Quality of Goods

In order to provide quality assurance and product safety, the Purchasing Department may question the quality, quantity and type of material requisitioned and may suggest alternate items.

4. Selection of Vendors

The selection of sources and vendors is at the discretion of the Purchasing Department. Other sources may be suggested by other departments and will be considered whenever economically feasible or expedient to do so. Local sources are preferred and utilized whenever possible.

5. Advance Payments

Generally, payment to a vendor is made when goods have been received or services performed. Advance payments are usually not allowed except for certain purchases with extenuating circumstances. In either case, the proper level of management approval must be obtained before the District is obligated in any way.

6. Funding Source/Budget Approval

Principals, Department Heads, or other managers should only approve Purchase Requisitions or Purchase Orders for the procurement of goods or services with express personal knowledge of adequate funds available in his/her budget. If approvals are made and it is subsequently discovered that funds are not available from the indicated line item budget, it will be the responsibility of the approving manager to reallocate funds from another budget line item under their responsibility to adjust the Purchase Requisition amount in order to provide for payment of the goods or services.

7. Reimbursement of Expenditures

The District is under no obligation to reimburse employees for expenditures made by employees from their personal funds for District expenditures. The only document that legally commits the District to pay for a purchase is a properly approved District Purchase Order issued by the District's Purchasing Department.

8. Multi-Year Commitments and Other Contracts

The Board of Education has the sole authority to obligate the District to multi-year commitments and other contracts. No District staff member may sign a multi-year lease for either real or personal property without first receiving Board of Education approval through the Associate Superintendent of Business Services. Similarly, only authorized staff members may sign contracts, contingent upon prior approval by the Board of Education.

Questions concerning these policies should be directed to the Purchasing Supervisor.



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WHO'S RESPONSIBLE?:

The following chart outlines the roles and responsibilities assigned to those involved in the District purchasing process:

Board of Education	Establishes a purchasing policy to ensure goods and services are purchased in a prompt, cost-effective, and legal manner.
Associate Superintendent Business Services	Establishes, by direction of the Board of Education and the Superintendent, District purchasing procedures to ensure that requests for purchases receive the proper review and follow Board policy. Presents bid results and recommendations for approval of bids to the Board of Education.
Employee	Identifies the need and obtains approval of the responsible site and/or program manager(s), to initiate the purchasing process for goods or services.
Program or Site Manager	Insures funds are available, approves purchase, and submits Purchase Requisition to the Purchasing Department for review.
Purchasing Department / Purchasing Supervisor	Holds sole authority to prepare and issue Purchase Orders for goods or services. Insures legality of all purchases. Acts as a clearinghouse for vendors and vendor negotiations. Coordinates all advertised bids.
Purchasing Department / Purchasing Supervisor cont'd.	Establishes purchasing standards and specifications. Supervises District Warehouse and maintains inventory control. Disposes of surplus or obsolete materials.
Warehouse	Receives all goods and verifies accuracy of delivery. Forwards receiving documents or proof of delivery to Accounting office. Delivers goods received to appropriate sites.
Accounting Department	Verifies correct usage of budget codes to assure compliance with State of California regulations. Pays the vendor after the materials, equipment or services are received and invoice has been submitted by the vendor.



WAREHOUSE ORDERS:

The District maintains and operates a central warehouse that stocks commonly used supplies. Bulk quantity ordering and off-site storage provides convenient and cost effective means for site and department personnel to procure commonly used supplies.

The majority of supplies utilized within the District are typically stored in the District Warehouse. The Purchasing Department makes every effort to consistently stock all commonly used supplies in the Warehouse. Suggestions for additions to the Warehouse stock are welcome and should be directed to the Purchasing Department.

Ordering from the District Warehouse:

Ordering procedures are as follows:

- Determine items to be ordered. (See District Warehouse Catalog or Online Catalog.)
- Consolidate orders as much as possible. Make sure that stock number and catalog description match. (Requests for stock supplies for less than \$25 are not cost-effective and are discouraged.)
- Determine appropriate account code for which you are charging the warehouse supply order. (For additional information regarding determination of account codes, see District's Chart of Accounts.)
- Verify adequate funds are available in the selected account to be charged.
- Complete an electronic District Warehouse Requisition utilizing Smart eTools. The form is available through your site secretary. The requisition should be approved by the Site Principal or Department Head and then forwarded to the Purchasing Department for processing.

-OR-

- Order on-line through the District's on-line system).
- Warehouse deliveries to sites are made approximately once a week. A schedule of delivery days is published annually.
- To check on status of order, call the Warehouse at extension 1520.

Site Inventories:

The Purchasing and Warehouse staff is dedicated to expediting orders as quickly as possible, therefore, there should not be a need to stockpile supplies at individual sites. Every effort should be made by site administrators to limit supplies kept on-hand. By limiting site inventories, the District accrues several benefits:

- Less money tied up in inventory sitting on shelves. (The objective is to make available funds for immediate supply needs that might otherwise have been expended on stagnant inventory.)
- Less chance of purchased items becoming obsolete or unusable while sitting on your shelves – i.e. glue drying out, paper discoloring or ripping, lesson plan changes that called for particular supplies and now not usable, etc. (The objective is to not waste funds on items that are unusable.)
- More storage space at the site for items needing storage. (This prevents expenditures for storage bins at the site.)
- Less chance of loss or pilferage of supplies.



PURCHASE OF NON-STOCK GOODS AND SERVICES:

To procure items not stocked in the District warehouse or to arrange for services, District staff should contact the Purchasing Department. The following provides a general overview of procedures for the purchase of non-stock goods and services. Following this overview are more detailed procedures for special handling/funding.

Detailed Procedures For Issuing A Purchase Requisition:

1. Determine the item or service to be ordered. Identify the account code to be charged. (Please refer to the District Chart of Accounts (COA) or contact the accounting department for the appropriate account numbers.)
2. Prepare an electronic Purchase Requisition form:
 - a. Indicate an accurate description and specifications for every item listed including brand name(s), model or catalog number(s) size, color, etc. If specifications are not clear, or incomplete, a request for clarification will be made by the Purchasing Department. Include catalog cuts, specification sheets and supporting documents directly to the Purchasing Department by separate cover. Reference the electronic PR number on all supporting documents so they may be matched correctly.
 - b. If the item(s) ordered must be exact and cannot be substituted type "NO SUBSTITUTE" on the Purchase Request.
 - c. The estimated cost of each item ordered should be properly calculated and a total must be listed on the request. (For estimated prices check with Purchasing Department.) If unknown, use \$1.00 for forwarding purposes, and Purchasing will edit accordingly.
 - d. List suggested sources of supply. Provide any correspondence for specialty items, and/or the vendor contact, whenever possible.
 - e. Include delivery charges, if applicable.
 - f. California sales tax must be paid on all taxable items. Note that even if an out-of-state vendor does not charge sales tax directly, the District is required by State law to submit the appropriate amount of sales tax to the Franchise Tax Board. Therefore, sales tax should always be applied to all applicable items.
 - g. **All items must be delivered to the warehouse**
3. Route Purchase Request to site administrator or budget manager responsible for approval. He/she is responsible for verifying that funds are available for the expenditure. (Available funds may be determined by review of monthly accounting reports. .)
4. Depending on the item/service to be purchased, and dollar amount involved, additional approvals may be necessary. (Additional approvals must be obtained for all categorical, technology, equipment and all orders exceeding \$500.00.) If additional approval is necessary, submit to appropriate authorized approving administrator.



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Purchasing Department Procedures:

1. The Purchasing Department reviews requisition for accuracy, verifies vendor and pricing information, and then creates a Purchase Order. If purchase amount exceeds the requisition amount by more the 5% or \$200, it is referred back to individual that generated request for acknowledgement and handling of the increased cost.
2. The Purchase Order is then forwarded to vendor by the method that will ensure that the ordered goods or services are delivered when needed.
3. A Purchase Order is required for all services and materials. The District is NOT obligated to pay for anything that has been ordered without a Purchase Order
4. All materials and supply orders are shipped to the District Warehouse and properly checked in by warehouse staff unless otherwise indicated on the purchase order.
5. Order is delivered to the site. Warehouse deliveries are made approximately once a week to the site. A schedule of delivery days is published annually.
6. The Purchasing Department's goal is to process a correctly filled out and approved purchase requisition within five (5) days. That is, from the time of receipt of a complete requisition in the Purchasing Department until the goods are delivered to your site should be no more than 10 – 15 days (This will vary, depending on where the product is shipped from. Out of State orders could take 3 – 4 weeks). If for some reason we are unable to fulfill this commitment, we will let you know.

Wondering about the status of your requisition? The location and/or disposition of your requisition may be available on line or you may call the Purchasing Department at extension 1100 for details. Please do not call the vendor directly.

Purchases from Categorical Funds:

Categorical Programs are those programs such as SIP, Title 1, etc., that are separately funded by either the State or Federal government. Purchases from these funds must meet the specific requirements of the program, and are often subject to additional auditing procedures by the granting government agency, or the District's independent auditor. Therefore, all purchases made from these funds must be approved by the manager of that program.

Categorical Program Budgets:

When new categorical program funding is secured by the District, a Categorical Program Budget Request form should be completed (contact Accounting for form). The form requires all information related to the grant including: amount of the grant, how the grant budget will be allocated, and the program manager responsible for approving expenditures from program/grant funds. This form must be completed for each new grant/entitlement awarded to the District.



Categorical Program Expenditures:

If your purchase requisition is being coded to an account code for a categorical program, you must have it approved by the program manager before submitting it to purchasing. By approving the purchase requisition for expenditures from categorical funds, the manager is verifying that (1) funding exists in the budget for the item and (2) the expenditure being made meets all the legal requirements of the program.

In addition to the program manager, additional approvals may be necessary for categorical expenditures:

- Purchases from School Improvement Program (SIP) funds must be approved by the School Site Council. Approval must be noted in Site Council minutes.
- All categorical purchases greater than \$1,000 require approval by the Assistant Superintendent, Educational Services.
- Other programs may have other approval requirements. The program manager is responsible for ensuring that all expenditure requirements are met.

CONTRACTS FOR PERSONAL SERVICES (USING INDEPENDENT CONTRACTORS AND CONSULTANTS):

When it has been determined that a specific service is required but cannot be performed by District employees, nor from any other public agency at no cost to the District, the District may then choose to have these services provided by an independent contractor (or “consultant”) with a Personal Services Contract.

Independent Contractor vs. Employee

The Internal Revenue Service (IRS) has very specific guidelines regarding whether an individual is an employee or an independent contractor (consultant). If the IRS determines that somebody paid as an independent contractor (without payroll deductions and tax reporting) should have been classified as an employee, the District could suffer severe financial penalties. Additionally, the District is required to abide by its negotiated contracts with WSEA and CSEA regarding compensation, working conditions, etc. of its employees. Therefore, it is very important that anyone providing services for the District is properly classified as an employee or as an independent contractor.

In general, **consultants** are individuals independent of the District who give professional advice or services, are in business for themselves, offer their services to the general public (usually working for more than one client), set their own working hours and conditions, are self-supervised and self-trained, have an investment in their own tools, equipment and facilities, and do not consider themselves an employee of the District.

In contrast, an individual is considered an **employee** when the District has the authority to direct the individual who performs the services, not only as to the results to be accomplished, but also as to the details and means by which they are accomplished. The District sets the hours and place of work, provides supervision, training, and tools, and evaluates the employee. The regularity, continuity and exclusivity of the relationship between the District (employer) and the employee also aid in determining whether an employee or consultant relationship exists.



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Only in very rare cases could an employee of the District also provide services to the District on an independent contractor basis. This would only occur if an employee provided additional services to the District, outside of his/her regular working hours, unrelated to his/her normal job assignment. The services provided would have to be through the employee's own business, using his/her own tools, at the employee's discretion as to when, where, and how the work is performed.

If you need help in determining if a person is an independent contractor or employee, contact the Business Services Office for help.

Instructions for Personal Service Contracts:

All contracts for personal services require a Board approved contract before the consultant can begin services to the District. At a minimum, the contract should contain the following elements:

- Term of the contract
- Amount to be paid
- Payment schedule
- Description of services to be provided.
(The description of services should be as detailed as possible.)
- Social Security Number

Contact the Associate Superintendent of Business Services for a sample agreement. A sample agreement is also posted on the District website.

The manager initiating the Personal Services Contract must verify that funding is available for the agreement before the contract is submitted for Board approval.

Once the Board has approved the contract, a Purchase Requisition should be prepared and should agree with the terms of the contract. Verify account code on the Purchase Requisitions corresponds to the funding source approved by the Board.

All consultants must complete a form W-9 to report their tax identification number to the District. The District will follow all IRS and FTB regulations regarding non-employee compensation reporting.

Purchases of Equipment:

The State Accounting Manual, as well as District internal control procedures, require that all equipment valued at over \$500 be tagged as District property, inventoried and tracked.

If the District's overall budget permits, principals and department heads will be allocated a certain sum each year to purchase equipment and furniture. This amount may be carried over from year to year. Equipment purchases for under this amount (except for purchase of computers and other technology related equipment – see below) require only the approval of the principal or department head. Equipment purchases over this amount must be approved by the Associate Superintendent of Business Services.

All equipment and furniture **MUST** be delivered to the District warehouse so that it may be logged and tagged. If for some reason equipment must be delivered directly to the site, warehouse staff will make arrangements to log and tag the equipment at the site equipment was delivered.



Purchases of Computers and Other Technology Equipment:

District policy is to standardize technology equipment and software throughout the District. The District's Technology Plan outlines District standards related to technology, including such items as which equipment will be used (brand and model), what equipment will be purchased and supported at each site and which programs will be supported, etc. The District Technology Department has the responsibility of enforcing these standards, as well as providing necessary technical support for approved equipment. Therefore, all technology purchases must be approved by the Purchasing Supervisor after consultation with the Director of Information Services, including purchases made from categorical funds.

District resources for technology support are limited. Non-standard equipment and software CANNOT be supported. The Information Technology Department can assist with determining and coordinating technology needs and the purchase of the correct hardware/software to meet those needs.

Leases and Other Multi-Year Commitments:

The Board of Education has the sole authority to obligate the District to multi-year commitments. The Board has authorized the Purchasing Department through the Associate Superintendent of Business Services office to negotiate on behalf of the District for the following items:

- Multi-year or open-ended service agreements,
- Multi-year or open-ended personal services contracts
- Multi-year leases for equipment, musical instruments, computers, vehicles, etc.
- Any real property lease

Contracts:

The Board of Education has the sole authority to approve contracts for the District. Board policy allows only the Superintendent, Associate Superintendent of Business Services, Purchasing Supervisor, Director of Food Services, and the Director of Facilities to sign contracts on behalf of the District. If necessary, contracts may be reviewed and approved by District legal counsel.

For specific questions about contracts, please contact the Associate Superintendent of Business Services.

"For Preview" or "On Approval" Orders:

If previewing books, videos, or other instructional materials before purchasing, DO NOT order or receive items directly from the publisher. Standard purchasing procedures should be followed. The requisition should indicate "FOR PREVIEW" or "ON APPROVAL" and highlighted. This alerts Accounting to place a hold on the invoice until advised of which of the items are to be paid. (NOTE: Most companies have time limits for previewing that must be adhered to.)



Subscriptions And Membership Dues:

When submitting a Purchase Requisition for a subscription or membership, please note the following:

- Use correct account code to indicate whether requisition is for dues or subscriptions.
- Make sure to distinguish between an “instructional” or “non-instructional” expenditure. (See the Chart of Accounts for more information regarding the coding of accounts.)
- Membership in professional organizations often includes the benefit of receiving a subscription to a professional journal or magazine. If the subscription is included in the price of membership, and is received merely as another benefit of being in the organization, the expense should be coded to memberships.
- Sales Tax is required on all subscriptions.
- Sales Tax is not required on memberships.
- Provide a complete “MAIL TO” address of school or department and please highlight.

Purchase Orders:

Purchase Orders (“P.O.’s”) are legal documents that obligate the District to pay for items that are being ordered. A P.O. is the District’s promise to pay, once an item is delivered and accepted by the District. Conversely, without a properly approved and issued P.O., the District is under no obligation to pay for goods or services received, even if the goods or services were procured by a District staff member. (See Methods of Procurement, item 7.)

District policy mandates that no purchase or obligation to buy is to be made by the District without first securing a purchase order, except in the following instances:

- Utilities
- Authorized Revolving Cash purchases
- Reimbursement of authorized travel expenses
- Payment of salaries and benefits

Single Use PO	For a specific quantity ordered once (ordered-delivered-paid).
Open PO	For repetitive, undetermined purchases of small value or quantity. This would generally apply to supply items. This system is not to be used for high-value purchases, equipment or specified orders and services.
Emergency PO	When essential to prevent serious delays or when the preservation of life, health, safety, or property may be affected. Must be issued only with the concurrence of the Purchasing Supervisor



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The following types of Purchase Orders are used by the District:

DIRECT PURCHASES:

School Petty Cash:

Each school site maintains a petty cash account of \$100 or less for small purchases. With prior principal approval, staff members may use this cash for small (less than \$25) expenditures. Principals may also use these funds to reimburse staff members for expenditures made personally. All expenditures must be supported by an original receipt. The following are NOT acceptable forms of back-up: photocopies of receipts, faxes, credit card statements, or other non-original receipts.

District Revolving Cash:

The District maintains a revolving cash checking account at the District Business Office. Checks are written from this account to pay for small expenditures such as book fair refunds and other small purchases. Staff members may also be reimbursed from this account for expenditures made personally. The dollar limit on a revolving cash check is \$100. All expenditures must be pre-approved and supported by appropriate back-up (original receipt). The following are not acceptable forms of back-up: photocopies of receipts, faxes, credit card statements, or other non-original receipts.

Employee Reimbursement:

The District maintains a Purchasing Department to take care of all of the details of purchasing supplies and services for District staff. In order to maintain good internal controls, it is the policy of the District that all expenditures of the District be made through the Purchasing Department. It is expected that most employees will never have to make purchases on the District's behalf from their personal funds. All but a very few expenditures should be made through the District Purchasing Department.

If an employee makes a purchase from their personal funds, for whatever reason, the District is not obligated to reimburse the employee. The only document that legally commits the District to pay for a purchase is a properly approved District Purchase Order issued by the District's Purchasing Department. Therefore, an employee making a purchase from his/her own funds takes the risk upon himself that he will not be reimbursed for the purchase.

If an employee feels it necessary to make a purchase for the District, and then be reimbursed, the following procedures apply:

- All purchases must be pre-approved by the employee's supervisor. The supervisor is responsible for ensuring that adequate budgeted funds are available for the purchase.
- All expenditures must be supported by appropriate back up (original receipt). The following are not acceptable forms of back up: photocopies of receipts, faxes, credit card statements, or other non-original receipts.
- The District reserves the right to not reimburse an employee for a District-related expense, even if appropriate back-up is presented.
- Personal purchases of equipment, including technology, will not be reimbursed, unless approved in writing prior to the purchase by the Director of Purchasing and Technology.
- Depending on the amount of reimbursement requested, the employee will be reimbursed through site petty cash, District revolving cash, or through District B warrant.



Travel and Conference Expense:

Reimbursements for travel related expenditures will only be made for expenditures related to conferences, workshops, meetings, etc. as outlined in Board Policy 4133.

Only necessary and actual expenses of travel by employees, Personnel Commission Members and Board members of the District will be paid by the District. All requests for travel reimbursement for District business are expected to be reasonable and take into consideration limited District resources.

All travel must be at the lowest available commercial rates:

Transportation costs: The employee and his/her supervisor should consider the expense of driving vs. purchasing an airline ticket, taking into consideration the time savings of flying, to determine which method of travel should be used. If flying, the employee should plan for travel and purchase airline tickets far enough in advance to secure the best possible fare.

Overnight Accommodations: The employee should make every effort to schedule meetings and related travel times so that overnight accommodations are not needed. Reimbursement for overnight accommodations will only be made when travel time to the conference, meeting, etc. **from the District Office** would make it unreasonable for the employee to travel to and or from the business meeting or conference on the same day.

Meals: Reasonable meal expenses, based upon the travel location, will be reimbursed. State law prohibits reimbursement for alcoholic beverages. If meals are included with conference registration fees, additional reimbursement for meals will not be made to the employee if he/she chooses to go out for meals.

Mileage: Mileage is currently reimbursed at \$.48 per mile. For employees who receive a monthly mileage allowance, mileage will only be reimbursed for travel above and beyond normal expected driving.

Procedures:

Prior to Traveling:

1. The employee should complete a "Request for Permission to Attend Conference or Workshop." (Form is available from site secretary or online through District website.)
2. Request is approved by principal/administrator. If travel is to be paid for from categorical funds, the director of the categorical program should approve the Request.
3. Forward site approved request to appropriate Assistant Superintendent for District approval.

After Travel:

1. Within five days of return from travel, employee completes "Expense Account" form.
2. Attach original receipts to form – no copies or faxes. For expenditures made by credit cards, the original credit card slip must be attached – monthly statements are not accepted.
3. Submit Expense Account form, along with signed Request for Permission to Attend, to Accounting for Reimbursement.

Employees that use District issued credit cards for travel expenses should still complete Expense Account form, except that expenses paid for by the credit card will not be listed on the expense account form.



RECEIVING DELIVERIES FROM THE WAREHOUSE:

Items ordered with a Purchase Order will be delivered to the site from the District's Warehouse. Warehouse deliveries are made only to one designated point at each site. The site is responsible to disperse items received to the appropriate department/classroom.

The representative at your site receiving the merchandise (usually the custodian or secretary) assumes the receiving responsibilities described below. However, the employee that ordered merchandise is responsible for verifying and inspecting what has been received upon delivery from their site representative.

Mistakes do happen. There is no way to guarantee that every item shipped is the right item, and that it will arrive in good condition. Most of the errors and damages are caught at the Warehouse. Using the following guidelines will help catch errors early, and minimize problems associated with those inadvertent errors.

Verify Delivery Site:

Ensure packages being delivered are addressed to the correct site. If item delivered is not intended for your site, **do not accept it!** If unintended delivery is accepted, the District can incur expenses of returning packages, etc.

Verify Number of Packages:

The person signing for delivery from the Warehouse should account for the number of packages on each P.O./Stores Order, verifying that amount of items agrees with amount indicated on the delivery slip. (NOTE: The Warehouse delivery person will not go through the packages to verify contents. You will receive a copy of the receipt slip.)

Verify Contents:

After the delivery person has left, it is the site's responsibility to promptly verify for correctness and concealed damage.

Within a reasonable amount of time, make sure the item is in working condition: Test each item to make sure all the items ordered are in proper working order.

Discrepancies such as shortages, overages, damage, non-working or wrong products should be reported to the Purchasing Department immediately.

Items requested to be returned due to incorrect order or items not wanted after receipt, may incur return shipping charges and/or re-stocking fees from vendor. Such changes are expensive and will be charged to the account used to order the materials from the original P.O.

Receiving Stores:

When receiving Stores orders, the Warehouse delivery person should indicate which packages go with the pick-list to be signed. Verify that the number of packages received agrees with that indicated on the pick-list before signing for the order. A copy of each pick-list will be provided. It is the site's responsibility to promptly verify the pick-list against the items received. Notify the Purchasing



EQUIPMENT AND OTHER REPAIRS REQUESTS:

The following procedures apply to repairs of District property:

Unsafe conditions: The safety of our students and staff is the number one priority of the District's Maintenance and Operation staff. If you become aware of an unsafe condition that needs immediate attention, contact the M&O office at extension 1500.

Office equipment (typewriters, adding machines, fax machine, copiers, etc.) Contact the Purchasing Department at ext. 1100 to arrange for repair by District staff.

Computers and other Technology Equipment: Call the Help desk at extension 1234.

Audio-visual equipment (LCD Projectors, movie projectors, filmstrip projectors, overhead projectors, cassette recorders) repairs should be arranged through the Purchasing Department for district-owned audio-visual equipment. Follow the repair procedure found on the Purchasing Departments website and submit the equipment for repair to the District Purchasing office.

TVs must be either in an approved wall mounted bracket or attached by safety strap to a cart. If District M&O did not mount TV to the wall, the bracket is not approved, contact M&O immediately to have correct wall mount installed. If TV is on a cart and does not have a safety strap, contact the Maintenance office immediately so TV can be strapped down properly.

Custodial equipment: Contact the Purchasing Department for current contract information.

Furniture or Other Carpentry: Submit Work Order to Maintenance or call extension 1500.

Paper cutters: All paper cutters must have a finger guard. Some older machines have had the finger guards removed. If a paper cutter does not have a finger guard, call the Maintenance Office for finger guard replacement, or to have the paper cutter disposed of properly.

ACCEPTING DONATIONS OF COMPUTERS AND OTHER EQUIPMENT:

District staff members may be contacted by parents or other community members wanting to donate old computers, printers and other technology equipment to the District. Unfortunately, the experience has been that most equipment being donated is broken, outdated and/or incompatible with current District equipment, making it unusable to the District. **DO NOT** accept any computer donations unless the following criteria is met:

1. Knowledge that the site/school can use the equipment,
2. The equipment is compatible with equipment currently in use, and,
3. It will not require any additional work or support on the part of the District Technology staff to repair or service the equipment.

If potential donation does not meet above criteria and donation needs to be tactfully refused, a possible response one might use is:

"Thank you so much for thinking of us when you had a donation to make. Unfortunately, we have District standards for computer equipment and your donation doesn't meet those criteria – it would not be compatible with the equipment we are currently using - so we won't be able to accept it."



If further information is requested, explain that the District tries to keep all of its systems standardized – the same equipment at all sites –making it easier for staff to train or service the equipment. If donor insists the District accept donation by implying, “see if it works, and just throw it away if it doesn’t”: inform donor that there are additional regulations/procedures the District must follow per State regulations which translate into additional costs to the District to dispose of equipment that is not useable to the District and it is unlawful for the District to just throw items into the dumpster.

If you have questions about whether equipment meets our standards, please contact the Help Desk at extension 1120.

DISPOSING OF EQUIPMENT:

State law governs the disposal of equipment and other property that has been purchased with taxpayer dollars. Other state laws dictate the method of disposal of items that have been determined by the State to be hazardous waste. In addition, items that have been inventoried and capitalized by the District must be removed from District accounting records when the property is disposed of.

Notify the Purchasing Department if you have equipment or furniture that is no longer needed by filling out the Surplus Equipment Worksheet, PUR-100, and sending it to Purchasing. Items should be stored at the site in a central location until the District can arrange to have them picked up. The District may offer them to other sites before disposal. The District will then periodically ask the Board for permission to dispose of the surplus property.

Even if a site determines an item is of no use, **do not** throw it in the dumpster. State law requires that all real and personal property determined by the District to be surplus property be properly disposed of through Board action.

Computers, TVs, and other electronic equipment may contain parts which are considered hazardous waste by the State of California. **Under no circumstances** may these items be disposed of by tossing in the dumpster. Contact Purchasing for proper disposal.



PURCHASING MANUAL

APPENDIX

WHITTIER UNION HIGH SCHOOL DISTRICT FORMS, POLICIES & PROCEDURES REGARDING PURCHASING:

BOARD POLICIES:		
	BP3312	Contracts
	BP5511	Purchase of Supplies and Equipment
	BP5509	Bids, Award of
	BP5513	Purchase of Books, Textbooks, Test Materials and Similar Instructional Materials
LEGAL REFERENCE:		
	Education Code	
	39656	(Delegation of powers to agents; liability of agents)
	Education Code	
	39657	(Delegation of authority to purchase supplies and equipment; limitations on expenditures; review; personal liability)
	Education Code	
	35010	Control of district by board of trustees or board of education
	35035	Powers and duties of superintendent
	35250	Duty to keep certain records and reports
	35272	Educational and athletic materials
	35276	Competitive bidding (permits determination by lot when identical bids are submitted)
	41010	Accounting system
	41014	Requirement of budgetary accounting
	Public Contract Code	
	20111	Expenditures in excess of specified amount