

**Section A – General Information**

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## BANK DEPOSITORY PROCEDURES

**R**

Compass Bank – McAllen ISD entered into a depository contract beginning July 1, 2011 through June 30, 2015. The following information is provided to assist staff when dealing with areas requiring the use of a bank:

1. All school district Activity Fund Bank Accounts must be maintained in the approved bank depository for the District.
2. All school district funds are deposited in interest bearing checking accounts earning the highest posted Compass Bank rate.
3. Check and deposit slip orders should be limited to the quantity required to carry the school through the end of the bank depository contract (06/30/15). Order checks and deposit slips from Compass Bank.
4. The bank depository will provide the District with endorsement stamps. If you have any questions, please contact the Accounting Department.
5. Before going to the bank to open a new bank account, please call the Business Office for instructions.
6. Compass Bank offers: Certificates of Deposit bearing a rate of interest, to be quoted as needed, corresponding maturity not to exceed the expiration date of contract.

Notify Accounting before investing in a Certificate of Deposit. The term of the Certificate of Deposit can not exceed the contract period with the depository bank which currently expires June 30, 2015.

## RETURNED CHECK PROCEDURES

Check(s) deposited may be returned for “Non-Sufficient Funds” or “Account Closed”. When this occurs, Accounting will send the original check and a copy of the check to the Campus/Department.

Follow the procedures below for the collection of returned checks:

1. The original check must be kept by the Campus/Department until restituted or surrendered to the District Attorney.
2. The Campus/Department shall send the issuer a *Notice of Returned Check* via Certified Letter – Return Receipt Requested. The *Notice of Returned Check* includes the following information:
  - A. The check number, amount and date.
  - B. A copy of the returned check. **Do not send the original check.**
  - C. The issuer is given ten (10) business days after the date noted on the *Notice of Returned Check* to make restitution.
  - D. The *Notice of Returned Check* shall be signed by the Campus/Department.
3. When the returned check is restituted with cash, money order, or cashier’s check, return the original check to the check issuer. Replacement checks are not to be accepted.
4. If restitution has not been made after ten days, the Campus/Department shall remit the following to the Hidalgo County District Attorney:
  - A. Original returned check (or legible, certified photocopy).
  - B. The signed return receipt from the certified letter or the unopened, unaccepted letter.
  - C. A copy of the *Notice of Returned Check*.
5. Submit all documentation to the Hidalgo County District Attorney at:

Hidalgo County Courthouse  
3<sup>rd</sup> Floor, Room 387  
Edinburg, TX 78539  
(956) 318-2300
6. Keep copies of all documentation submitted to the District Attorney.

## **COURIER SERVICE**

Courier Service is provided by the MISD Police Department and is available to all Campuses/Departments that handle cash. All Campuses/Departments that handle cash should be using this service.

The pick-up includes monies collected at your location on a daily basis from all cash transactions to include activity funds, food service collections and any other cash revenues generated through daily operations. Deposits are required to be made on a daily basis.

Contact the Chief Financial Officer at 618-6016 to make arrangements to obtain overnight security locking bags which are available for use by your staff. You will need to provide the Business Office with the number of bags that will be required for your campus. The Food Service Department will make separate arrangements for obtaining overnight security locking bags for their staff. Pick up schedule should be similar to the 2012-2013 school year.

If there is a problem with the courier service, please contact Mr. Chris Esquivel at 928-8990.

## 2013-2014 CHECK WRITING SCHEDULE

**R** Listed below are the check issuance dates for the 2013-14 school year.

**EMERGENCY SITUATIONS:** The District does not have a handwritten (manual) check. All requests for issuance of checks must be through the normal check cycle listed below. Contact the Accounting department for emergency or special event situations.

**Note:** Travel advances that do not include students are not considered special events / emergencies. Any travel advances for staff that do not meet the established deadlines will be treated on a reimbursement basis, after traveler returns.

	<u>CUT OFF DATE</u>			<u>CHECK ISSUANCE DATE</u>		
Monday	12:00 P.M.	July	22	July	25	Thursday
Tuesday	5:00 P.M.	August	6	August	16	Friday
Tuesday	5:00 P.M.	August	20	August	28	Wednesday
Tuesday	5:00 P.M.	September	3	September	11	Wednesday
Tuesday	5:00 P.M.	September	17	September	25	Wednesday
Tuesday	5:00 P.M.	October	1	October	9	Wednesday
Tuesday	5:00 P.M.	October	15	October	23	Wednesday
Tuesday	5:00 P.M.	October	29	November	6	Wednesday
Tuesday	5:00 P.M.	November	12	November	20	Wednesday
Friday	5:00 P.M.	November	22	December	6	Friday
Tuesday	5:00 P.M.	December	10	December	18	Wednesday
Monday	12:00 P.M.	January	6	January	10	Friday
Tuesday	5:00 P.M.	January	14	January	22	Wednesday
Tuesday	5:00 P.M.	January	28	February	5	Wednesday
Tuesday	5:00 P.M.	February	11	February	19	Wednesday
Tuesday	5:00 P.M.	February	25	March	5	Wednesday
Friday	5:00 P.M.	March	7	March	21	Friday

**2013-14 CHECK WRITING SCHEDULE  
(Cont'd)**

<u>CUT OFF DATE</u>				<u>CHECK ISSUANCE DATE</u>		
Tuesday	5:00 P.M.	March	25	April	2	Wednesday
Tuesday	5:00 P.M.	April	8	April	16	Wednesday
Tuesday	5:00 P.M.	April	22	April	30	Wednesday
Tuesday	5:00 P.M.	May	6	May	14	Wednesday
Tuesday	5:00 P.M.	May	20	May	28	Wednesday
Tuesday	12:00 P.M.	June	3	June	11	Wednesday
Monday	12:00 P.M.	June	16	June	24	Tuesday

- Accounting will process for payment purchase orders received no later than the cut-off date and time specified on the check writing schedule. Purchase orders received after the cut-off date and time specified on the check writing schedule will be processed on the following cycle. Original documentation is required for payment.
- Checks to be returned to the campus will be delivered on the day after the Check Issuance Date.
- The above cycle is tentative and may occur differently than indicated.

## TEXAS SALES AND USE TAX MONTHLY DUE DATES

**R** Listed below are the due dates for the Texas Sales and Use Tax Monthly Returns workbook and report.

<u>Periods Covered</u>	<u>Report Due Date</u>
July 1 to July 31, 2013	August 5, 2013
August 1 to August 31, 2013	September 5, 2013
September 1 to September 30, 2013	October 4, 2013
October 1 to October 31, 2013	November 4, 2013
November 1 to November 30, 2013	December 6, 2013
December 1 to December 31, 2013	January 6, 2014
January 1 to January 31, 2014	February 5, 2014
February 1 to February 28, 2014	March 5, 2014
March 1 to March 31, 2014	April 4, 2014
April 1 to April 30, 2014	May 5, 2014
May 1 to May 31, 2014	June 6, 2014
June 1 to June 30, 2014	June 18, 2014

A copy of the workbook for the Texas Sales and Use Tax is on the following page. The original workbook is in excel format and has been emailed to all necessary bookkeepers and principals. Contact the Accounting Department at 632-5186 if you need this form sent to you.

Submit the completed workbook and report to the Accounting Department for the appropriate month on or before the 5th of the following month. (Workbook and report for month ending July 31, 2013 is due in the Accounting Office on or before August 5, 2013).





## DONATIONS

Monies received as donations for **departments** are recorded as follows:  
(Donations for campuses can be recorded to their proper Campus Activity Fund)

1. A manual budget amendment is submitted to the Accounting department at the time of deposit by the department.
2. The Accounting department will deposit and post the donated monies into the revenue account.
3. The Accounting department will initial the manual budget amendment before submitting to the Business Office.
4. The department will coordinate with the Accounting department so that access to the donation related expense accounts can be set up.
5. The department will process purchase orders from the expense accounts listed on the manual budget amendment in order to spend the donated money.
6. Donations must be fully spent by June 30.

**EXAMPLE:**

A donation of \$500.00 was received by Community Information Department from a local merchant.

A manual budget amendment will result in an increase in both the revenue account and expense accounts from which Purchase Orders will be processed.

Revenues will always equal expenses:           +500 = +300 +200

- A. Set up the Revenue Account for the total amount of the donation.  
Revenues will always use the organization number of the campus or department and a "D" in the 18<sup>th</sup> digit of the account number.

The sub-object code used in the Revenue Account will be the same coding that was used in the function code of the expense accounts.

199-00-5744-**41-714**-Y-00-**D**-00           +500.00

- B. Set up the Expense Accounts for the total amount of the donation  
Expenses will always have a "D" in the 18<sup>th</sup> digit of the account number.

199-**41**-6399-00-**714**-Y-99-**D**-00           +300.00  
199-**41**-6499-00-**714**-Y-99-**D**-00           +200.00

- C. Manual Budget Amendment required by Accounting

FND	FC	OBJT	SO	ORG	Y	PGM	PG	PC	INCREASE (+) DECREASE (-)
199	00	5744	41	714	Y	00	D	00	+500
199	41	6399	00	714	Y	99	D	00	+300
199	41	6499	00	714	Y	99	D	00	+200

## **BOARD POLICY CDC (LOCAL) OTHER REVENUES GRANTS FROM PRIVATE SOURCES**

- This Board Policy supersedes any procedures in this manual regarding **DONATIONS** and **GIFTS**.
- Policy Procedures, Forms and Instructions for Donations and Gifts can be obtained from the following web site:

[http://www.tasb.org/policy/pol/private/108906/pol.cfm?DisplayPage=CDC\(LOCAL\).pdf&QueryText=DONATIONS](http://www.tasb.org/policy/pol/private/108906/pol.cfm?DisplayPage=CDC(LOCAL).pdf&QueryText=DONATIONS)

## PROFESSIONAL, CONSULTANT AND CONTRACTED SERVICES PROCEDURES

The following guidelines must be adhered to for the procurement of Professional, Consultant and Contracted Services. Form 1 will be required by Accounting prior to payment for services rendered and must be completed in accordance with the procedures stated in the Accounting Procedures Manual.

If the anticipated District aggregate expenditures for the services (falling under Form 1 requirements) are less than \$20,000 in a 12-month period the following steps will need to be followed:

- R**
1. Initiating department obtains proposal from presenter/agent for an all inclusive daily rate fee, to include all travel expenses. If travel *must be* itemized, contract fees will be bound by the rates approved and posted by the office of the Texas Comptroller of Public Accounts. These rates can be found at: <https://fm.x.cpa.state.tx.us/fm/travel/index.php>
  2. Initiating department will enter requisition and process through workflow obtaining approval from the person overseeing the funding source.
  3. Purchasing Services will review and process into a Purchase Order.
  4. Purchase Order will be sent to initiating department.
  5. Initiating department will schedule services.

If the District aggregate expenditures for the Services are between \$20,000 and \$24,999 in a 12-month period, a formal contract is required prior to the approval of the purchase order and rendering of the services. If you anticipate that the expenditures will exceed \$20,000, please contact Purchasing Services to initiate the formal contract process.

Furthermore, if the District aggregate expenditures for the Services are \$25,000 or more in a 12-month period, a formal contract and Board Approval is required prior to the approval of the purchase order and rendering of the services. If you anticipate that the expenditures will be \$25,000 or more, contact Purchasing Services to initiate the formal contract process and Board Approval process.

If a formal contract and/or Board Approval is/are required, please notify Purchasing Services with sufficient time so as to not cause any delays or problems with the services.

## PROFESSIONAL, CONSULTANT AND CONTRACTED SERVICES GUIDELINES

To comply with Internal Revenue Tax requirements, please follow these procedures:

1. **If the contracted services are performed by a District employee and are related to the job being performed as an employee of the District, submit a payroll request form to the Payroll Department indicating name, social security number, account number and amount to pay. A time sheet must be attached for para-professionals.**
2. All other Professional, Consultant and Contracted Services are processed through the Accounting Department and must be paid with a purchase order using object code "6219, 6291 or 6299". Submit a completed Form W-9 "Request for Taxpayer Identification Number and Certification" with a completed Vendor Master Form. **Once vendor has been established, and Form 1 is completed, encumbrances for services and related expenses must be created prior to the rendering of services.**
3. The supporting documentation should be attached to the purchase order as follows:

- R**
- A. **Professional Services (6219)** - A signed proposal or contract for an all inclusive daily rate fee, with original signature is required and must be approved by the principal/department head.

Professional Services are provided by professional that are required to be licensed or registered with the state and include the following professions: Architecture, Optometry, Landscape Architecture, Professional Engineer, Land Surveying, Medicine and Professional Nursing

- R**
- B. **Consultant Services (6291)** - A signed proposal or contract for an all inclusive daily rate fee, with original signature is required and must be approved by the principal/department head. Form 1 can be completed in lieu of a formal contract.

Consultant Services refers to the practice of helping districts to improve performance through analysis of existing problems and development & future plans. Consulting Services cover all functional areas such as instruction, curriculum and administration.

- R**
- C. **Contracted Services (6299)** - A signed proposal or contract for an all inclusive daily rate fee, with original signature is required and must be approved by the principal/department head. Form 1 can be completed in lieu of a formal contract.

Contracted Services are miscellaneous that are not specified by TEA. (This includes Story Tellers, Performers, Bands, Disk Jockeys, Athletic Officials and Judges)

4. Refer to the check writing schedule for check issuance dates. Advise individuals of expected payment date. **No advances for Professional, Consultant and Contracted services payments will be issued prior to rendered services.**

## PROFESSIONAL, CONSULTANT AND CONTRACTED SERVICES FORM 1

Form 1 is used primarily to contract non-employee and employee for services such as: Judges, Accompanist, Clinicians, Storytellers, Performers, Disc Jockeys, Bands etc. This form can be used for Consulting Services in lieu of a contract.

MISD employees may be contracted as a presenter or agent to MISD if the services provided are different from the job being performed as an employee of the District. If this is the case, complete Form 1, use object 6291 or 6299.

**If the service performed by the District employee is related to the job being performed as an employee of the District, submit a payroll request form to the Payroll Department indicating name, social security number, account number and amount to pay. A time sheet must be attached for para-professionals.**

To avoid duplication of wages, MISD employees cannot perform any professional services during normal work hours.

(example: judging UIL events during normal work hours)

The following procedures will be used when requesting approval for services.

1. Professional, Consultant and Contracted Services, Form 1, must be signed by the originator and Supervisor.
2. The originator will send the Form 1/Contract to the presenter or agent and will obtain an original signature.
3. After the appropriate approvals have been obtained, the originator must generate a purchase requisition/order prior to services being rendered.
- R** 4. Contracted presenters must pay all of their own expenses (an all inclusive daily rate fee is preferred on agreement).
5. Payment and reimbursements for the services will be processed after services have been rendered. For payment, Form 1 with supporting documentation (such as an invoice from the presenter or agent stating the work performed) must be attached to the purchase order and submitted to the Accounting Department. Payment will not be made unless Form 1 has all the required signatures.

An IRS Form 1099 MISC is required by Section 6042 of the Internal Revenue Code and will be issued by the Accounting Department for all services performed.



**R** FORM 1

**McALLEN INDEPENDENT SCHOOL DISTRICT  
PAYMENT FOR CONSULTANT AND CONTRACTED SERVICES**

MISD Employee \_\_\_\_\_ YES \_\_\_\_\_ NO                      P.O. # \_\_\_\_\_

Fund	Function	Class Object	Sub-Obj	Organization	Year	Program	Project Group	Project Code

Name of Consultant/Presenter \_\_\_\_\_

Vendor ID # \_\_\_\_\_

Address \_\_\_\_\_

State/ Zip Code \_\_\_\_\_

Date (or dates) of service \_\_\_\_\_

Purpose \_\_\_\_\_

Reimbursement Requested:

1. Fee (All inclusive daily rate fee preferred)

Daily rate fee \_\_\_\_\_ x number of days \_\_\_\_\_ = \$ \_\_\_\_\_

\_\_\_\_\_  
Signature of Presenter or Agent    Date

\_\_\_\_\_  
Originator's Approval    Date

\_\_\_\_\_  
Supervisor's Approval    Date

**NOTE:**        *IRS Form W-9 is required in order to process payment.*

## COMPLETION OF VENDOR MASTER FORM

All vendors are required to accurately complete the Internal Revenue Service Form W-9 or W-8ECI in order to conduct business with McAllen Independent School District.

Steps for completing a Vendor Master Form: (Use completed W-9 or W-8 ECI)

- ◆ Circle appropriate status.
- ◆ Complete the vendor information in the appropriate spaces.
- ◆ Enter SSN or TIN number.
- ◆ Complete the Affiliation.
- ◆ Complete the Requested by/Phone/Date space.
- ◆ Obtain the Campus/Department approval.

If the vendor is an MISD employee only the Vendor Master Form is required. The following is required:

- ◆ Circle appropriate status.
- ◆ Employee's full name (no nickname).
- ◆ Campus/Dept where the employee works.
- ◆ Enter SSN.
- ◆ Complete the Affiliation.
- ◆ Complete the Requested by/Phone/Date space.
- ◆ Obtain the Campus/Department approval.

**NOTE:** If the Accounting Department receives a completed W-9 Form without a Vendor Master Form then the vendor will not be set-up.



# VENDOR MASTER FORM

(McAllen ISD Use Only)

PE ID: \_\_\_\_\_

Check One:  New:  Modify  Inactivate  Reactivate

**P \_\_\_\_\_ ORDER INFORMATION:**

Name: \_\_\_\_\_  
 Doing Business As: (DBA) \_\_\_\_\_  
 Address: \_\_\_\_\_  
 City / State / Zip Code: \_\_\_\_\_  
 Phone Number: ( ) \_\_\_\_\_  
 E-Mail Address: \_\_\_\_\_  
 Website (URL): \_\_\_\_\_

**R \_\_\_\_\_ PAYMENT INFORMATION:**

Name: \_\_\_\_\_  
 Doing Business As: (DBA) \_\_\_\_\_  
 Address: \_\_\_\_\_  
 City / State / Zip Code: \_\_\_\_\_  
 Phone Number: ( ) \_\_\_\_\_  
 E-Mail Address: \_\_\_\_\_  
 Website (URL): \_\_\_\_\_

**Enter One:**

SSN: 


TIN: 


**Affiliation: (Check One)**

\_\_\_\_\_ Vendor (1) \_\_\_\_\_ Trustees (4)  
 \_\_\_\_\_ ISD (2) \_\_\_\_\_ Payroll (5)  
 \_\_\_\_\_ Parent / Student (3) \_\_\_\_\_ CAF (6)

**P \_\_\_\_\_ EMPLOYEE:**

Name: \_\_\_\_\_  
 Campus / Dept: \_\_\_\_\_

Y = Always

D = Never

- Individual / Sole Proprietor
- Partnership
- LLC- Partnership
- Corporation / Incorporated
- Non Profit Organization
- LLC - Corporation

**1099 Flag: (Check One)**

**Association Code:**

Owner Name: \_\_\_\_\_ P/R \_\_\_\_\_  
(1099SOLE) (Last Name, First Name = Description) (Value)

**Rating(Value)**

(1099DFLT) Medical (MH) \_\_\_\_\_ Rental (RE) \_\_\_\_\_ Attorney (AF) \_\_\_\_\_

**Requested by:** \_\_\_\_\_

**Accounting:** \_\_\_\_\_

**Approved by:** \_\_\_\_\_

**Entered by:** \_\_\_\_\_

A COMPLETED W-9 FORM (REQUEST FOR TAXPAYER IDENTIFICATION NUMBER & CERTIFICATION)  
IS REQUIRED FOR PROCESSING AND MUST BE ATTACHED TO VENDOR MASTER FORM.



## Request for Taxpayer Identification Number and Certification

**Give Form to the  
 requester. Do not  
 send to the IRS.**

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____  <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions):  Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number									

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below), and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** The IRS has created a page on IRS.gov for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

#### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

**Note.** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity,
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust, and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

### Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* on page 1.

**What is FATCA reporting?** The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

**Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

**Note.** Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

**Other entities.** Enter your business name as shown on required U.S. federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

## Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

**Exempt payee code.** Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Part I. Taxpayer Identification Number (TIN)**

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

**Part II. Certification**

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt payee code* earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

\*Note. Grantor also must provide a Form W-9 to trustee of trust.

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Secure Your Tax Records from Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

**Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



## ACCOUNTS PAYABLE PROCESS

Step	Responsibility	Action Taken	Product Produced
1.	Secretary/Bookkeeper from campus/department placing the purchase order.	<p>a. Receives the merchandise.</p> <p>b. The purchase order and receiving slip are matched on SunGard System.</p> <p>c. The Secretary/Bookkeeper records the quantity of items received on SunGard system purchase order.</p> <p>d. If the purchase order is complete the Secretary/Bookkeeper checks "completed" on the SunGard system purchase order.</p> <p>e. If the purchase order is not complete, contact vendor to resolve problem.</p> <p>f. Secretary/Bookkeeper indicates Partial payment by placing "P" or Full payment by placing "F" on Purchase Order Status Inquiry.</p> <p>Paper work submitted without indication will be considered Full payment and Purchase Order will be closed.</p> <p><b>R</b> g. A copy of the Purchase Order Status Inquiry showing quantities received, date, partial/full payment and original invoice (s) are forwarded to Accounts Payable.</p>	Purchase Order Status Inquiry And Receiving Slip
2.	Vendor	a. Vendor mails invoice to Accounts Payable.	Invoice
3	Accounts Payable Clerk	<p>a. Accounts Payable clerk inputs the invoice on SunGard system.</p> <p>b. SunGard system matches receiving information to invoice information.</p> <p>c. If there are no discrepancies, the vendor is paid.</p> <p>d. If there are discrepancies, conduct research and resolve.</p>	Check

## **PURCHASE ORDER PAYMENT PROCESSING**

1. The purchase order is mailed directly to the vendor unless the requester's notifies the Purchasing Department. The requestor shall store his or her purchase order in the office in an "active purchase order file" so that it may be checked against the delivery ticket when the material is delivered.
2. Upon receipt of materials or supplies, the purchase order is to be completed immediately on-line and the original invoice is to be forwarded to the Accounting Department along with a copy of the Purchase Order Status Inquiry showing quantities received, date and partial/full payment. Principals and Directors are responsible for expediting the return of the Purchase Order Status Inquiry to the Accounting Department so that the vendor may be paid in a timely manner.
3. If the delivery is complete, the on-line date must be the date goods were received (not the date the paperwork is completed).
4. Quantities on the purchase order must agree with the quantities on the invoice.

**The on-line quantity received must be completed by the receiver prior to forwarding the Purchase Order Status Inquiry along with the invoices to the Accounting Department.**

5. Only items listed on Purchase Orders will be processed for payment. If additional items were received contact Purchasing for appropriate action.
6. All credit memos must be requested by the campus/department from the vendor when supplies are returned. (Do not enter credit on Purchase Order.)
7. If the approver is also the vendor on the Purchase Order, the Purchase Order must be forwarded (through workflow) to the immediate Supervisor for approval.

**PURCHASE ORDER PAYMENT PROCESSING  
(Cont'd)**

8. Since prices are subject to change, the payment by the Accounting Department may vary from the prices quoted. However, any vendor's invoice that has a variance between the invoice amount and the Purchase Order amount greater than 10% will be returned to the requester. **Contact the Purchasing Department for appropriate action for corrections.**

**10% variance is not to be used for additional items. The variance is to address price differences from quote to invoice not additional quantities. For additional quantities enter a new Purchase Order.**

**For variances within the allowable 10%, make handwritten adjustments on Purchase Order Status Inquiry to expedited processing.**

9. Purchase Order Status Inquiry must be submitted timely to ensure vendor discounts are applied and to avoid penalties, interest and late charges.
10. Purchase Order Status Inquiry must be submitted with an indication of partial or full payment.

For Partial Payment place "P" on top of Purchase Order Status Inquiry.  
For Full Payment place "F" on top of Purchase Order Status Inquiry.

Paper work submitted without indication will be considered Full payment and Purchase Order will be closed.

11. Rentals, maintenance agreements, etc. which have contracts extending through two fiscal years should consist of one purchase order for the current year and another purchase order processed the following year for the remaining months of the contract.
12. Custodial supplies must be purchased from Facilities Maintenance Operations Dept. Any deviation must be approved by the Facilities Maintenance Operations Director prior to purchase.
13. In some instances, the Accounting Department will return a Purchase Order Status Inquiry copy to the user for more information or the lack of some required information. In these cases, the "Additional Information Requested" form will be used to obtain the necessary information.



## **PRE-PAYMENT FOR NON-TRAVEL ITEMS**

1. If requesting a pre-payment, indicate "Pre-Payment Requested" on the Purchase Order Status Inquiry.

The individual requesting the pre-payment must sign the Purchase Order Status Inquiry next to the written notation "Pre-Payment Requested."

An explanation of why a pre-payment is required must be noted on the Purchase Order Status Inquiry.

Submit Purchase Order Status Inquiry to Accounting Department.

2. After goods are received, original receipts should be forwarded to the Accounting Department.

## **PARTIAL SHIPMENTS**

1. If the delivery is a partial shipment, it must be indicated with a "P" on the Purchase Order Status Inquiry.

Forward the original invoice with the Purchase Order Status Inquiry to the Accounting Department immediately.

2. All partial shipments will be paid upon receipt of merchandise and invoice.
3. Keep Accounting notified of Purchase Orders outstanding for specific or unusual circumstances.

If a purchase order needs to be closed, and has activity, please write cancel on the Purchase Order Status Inquiry, sign and date and forward to the Accounting Department.

If a purchase order needs to be closed, and does not have activity, please write cancel on the Purchase Order Status Inquiry, sign and date and forward to the Purchasing Department.

## MEAL AND REFRESHMENT PURCHASES

The District will reimburse for business related meals and refreshments. The following information must be attached as supporting documentation to the purchase order.

1. Date of meeting
2. Purpose of meeting
3. Roster of attendance
4. Notice of Meetings or Agenda
5. Itemized receipt (original)

**Note:** The number of meals must correspond with the number of attendants.  
The cost of the meal or refreshment must be within the applicable Texas Per Diem rate as defined by the State of Texas Travel Allowance Guide.

Only the Superintendent and an Assistant Superintendent may conduct one-to-one meetings with a maximum allowed amount of \$11.00 per person.

Exceptions must be approved by the Superintendent or Chief Financial Officer.

**Note:** Social gatherings are not allowed.

## H.E.B. PURCHASES

(Use vendor number V0100516)

**The Texas Education Agency recommends school districts not to provide over-the-counter medications. No type of over the counter medication should be included on purchase orders or be paid from school activity funds.**

**\*NOTE:** If purchases are not on an item by item basis, a blanket purchase order is required for an estimated monthly amount. The purchase order will be good for one month.

### *Procedures for H.E.B. Purchases*

1. Follow the Purchase Requisition procedure for on-line entry instructions:
  - Enter one item on the requisition with the following information:
    - Quantity Ordered:
    - Unit Price:
    - Description:  
**Be sure to specify type of meeting (Ex: Parents Conference, Staff Development) and include the dates that the purchase order will be valid in the description field. For example, September 1, 2013 to September 30, 2013. Purchase orders must be closed out every month.**
2. Purchasing will review your requisition for approval and send the purchase order to your campus/department.
3. The HEB Sales and Use Tax Certificate of Exemption form must be completed and submitted to the cashier at time of check-out in order to eliminate sales tax.

This form is located at the HEB courtesy counter.

If taxes are added to the receipt, Accounting will reduce the taxes at the time of payment.

4. Select the items you wish to purchase and present them to a cashier. The cashier will then issue an itemized cash register receipt.
5. Itemized receipts are required in order to process payment. If itemized receipts are not submitted to Accounting, payment must be made by the individual who purchased the goods.

**H.E.B PURCHASES  
(Cont'd)**

6. Attach the itemized cash register receipt to the purchase order status inquiry report. Submit for payment to your campus/department bookkeeper. Campus/department should submit all of the monthly invoices from H.E.B. to the Accounting Department no later than the 3rd of each month. For items purchased on a one time basis, paperwork should follow immediately.
7. H.E.B. provides thermal paper receipts and the ink fades with time. Therefore, a copy of the itemized cash register receipt is required to be submitted with the purchase order.  
  
**Note:** Do not tape invoices on sides. The tape should be at the top and bottom to avoid items from fading away.
8. H.E.B. charges \$5.00 for a copy of the proof of purchase. If a copy is required for payment purposes, the campus/department fund or individual will be assessed this fee.
9. When paying for a student's prescription (RX), indicate purchase order Number, Voucher Number or the Campus/Department that authorized the purchase.
10. Use object code 6499 for all food/refreshment items and 6399 for all non-food items (plates, napkins, etc).



**R**

**ACCOUNTING DEPARTMENT  
ADDITIONAL INFORMATION REQUESTED**

TO: \_\_\_\_\_

DATE: \_\_\_\_\_

FROM:

Hector Gloria 632-5186

Ashley Jaime 618-6045

Dyanira Farias 688-5425

Isabel Contreras 618-6037

Rosalba Gandaria 618-6036

Mary Lopez 618-6034

Alma Peña 618-6033

Sandra Pulido 618-6035

Yvonne Stewart 632-5186

\_\_\_\_\_ 1. Contact the Purchasing Dept for issues on Purchase Order.

\_\_\_\_\_ 2. Need memo indicating approval if invoice is over 10%.

\_\_\_\_\_ 3. Original receipts required: Hotel, Registration, Car Rental, Taxi, Airline, Invoice.

\_\_\_\_\_ 4. Complete the quantity received of goods online.

\_\_\_\_\_ 5. Miscellaneous \_\_\_\_\_

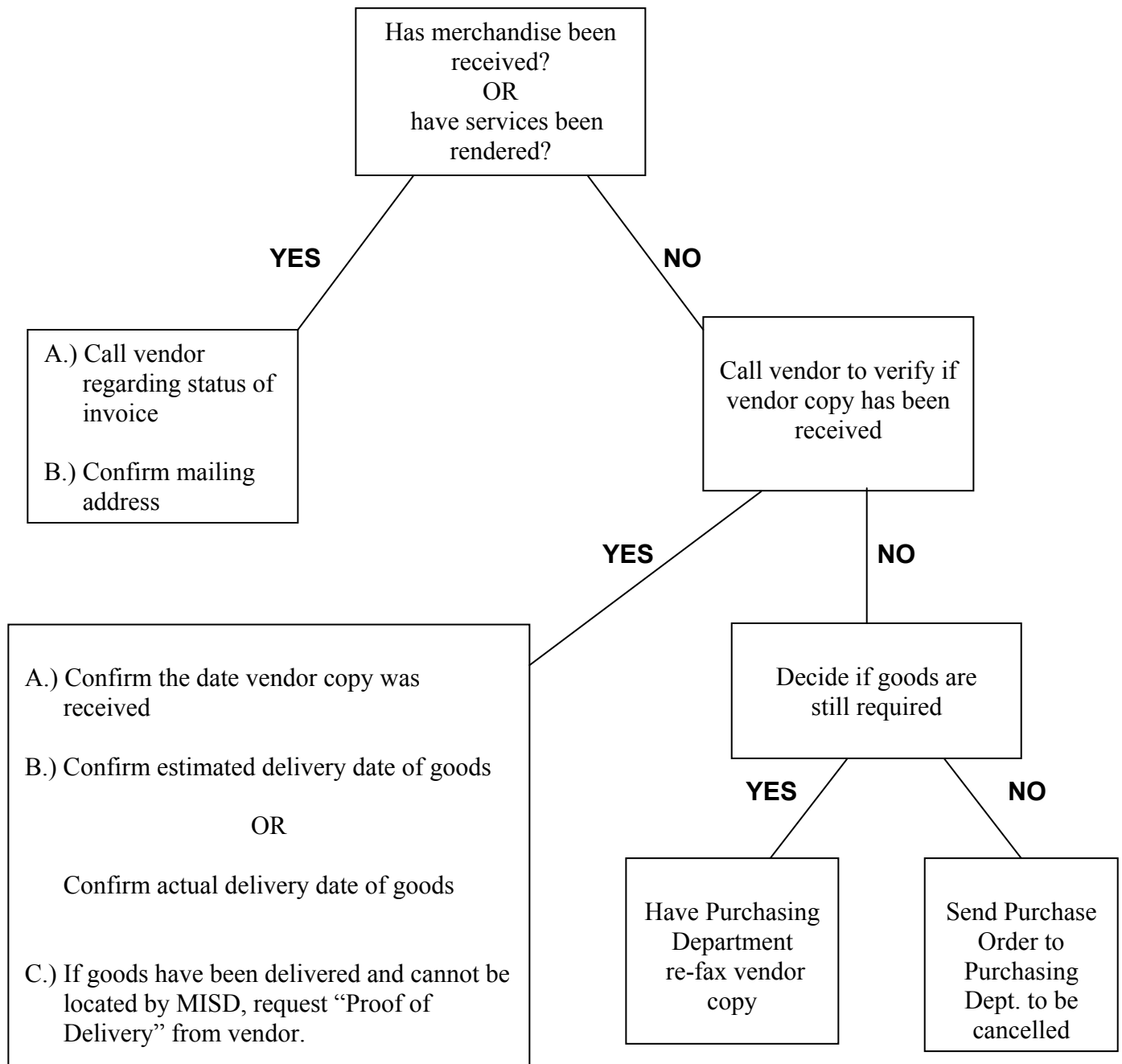
\_\_\_\_\_

\_\_\_\_\_

## OUTSTANDING PURCHASE ORDER FLOW CHART

Purchase orders, which are outstanding for more than 30 days, should be researched by the campus/department.

This flow chart indicates the steps that should be taken by the campus/department when the purchase order remains outstanding.



## **REQUEST FOR ACCOUNT NUMBER CHANGE**

1. If an account number must be changed on a purchase order, notify the Purchasing Department for procedures.
2. If an account number must be changed on a purchase order after payment has been made, type a memo referencing the vendor name, purchase order number, amount paid, incorrect account number, and correct account number to Accounting. Accounting will process the correction.



## YEAR END PURCHASE ORDER INSTRUCTIONS

1. Print the Open Purchase Order Report and follow up on all purchase orders.
  - ◆ Instructions on how to run this report are located in Section D.
- R** 2. Purchase orders (with payment activity) that must be cancelled should be submitted to Accounting by May 6, and cancelled with vendor. The purchase order should indicate “cancel” on the purchase order status inquiry and should be signed and dated.
- R** 3. Purchase orders that must be paid should be submitted to Accounting by May 6.
  - A. The date in which items are received and services rendered determines which budget year expenses may be paid from.

The invoice date and date paperwork is processed are **not** factors in determining which budget year expenses are to be paid from.
  - B. Items received and services rendered through June 30, are required to be paid from the budget ended June 30, including grants.
  - C. If a purchase order does not exist for expenses incurred through June 30, generate a purchase order or contact Accounting for directives in processing payment.
  - D. If a purchase order cannot be generated because an account is overdrawn, amend immediately so that a purchase order can be generated. If the purchase order cannot be generated, contact Accounting for directives in processing payment.
4. Purchase orders generated during the current fiscal year which will have goods received or services rendered after June 30, will be carried forward and expenses paid from the new budget.

Copies of all purchase orders which will be carried forward to the following fiscal year must be submitted to Purchasing with the following:

  - A. Print “**Carry-Forward**” on the copy of the purchase order, **initial** and **date**.
  - B. Change fiscal year, if applicable, on the copy of the purchase order, **initial** and **date**.
5. Process all outstanding travel forms for travel incurred as of June 30, 2014. These expenses are required to be paid from the budget ended June 30, 2014.

## PROJECT CELEBRATION

1. Donations from the public are recommended.
2. All donations must be deposited into the Project Celebration campus activity account.
3. Campus Activity Funds pay for all initial expenses.
4. A check should be issued for all Project Celebration expenses incurred in order to track all expenses.
5. Allowable expenses include celebration supplies such as food, games, music and door prizes. (Door prizes must be purchased with two weeks of event, all others will not be valid)
6. District reimbursements are based on fifty percent (50%) of the total actual expenses incurred less donations received. Maximum reimbursable amount is \$5,000.00.

### **R**

7. Requirements for reimbursement:
  - A. Submit print-out of the Campus Activity Fund Project Celebration Account
  - B. Submit copies of Purchase Orders used
  - C. All door prizes require that the student sign for the prize awarded
8. Requisitions for reimbursement, once entered, must be sent to the Business Office for approval.
9. Requests for reimbursements are required to be submitted to Accounting prior to the Summer Break.

## SUMMER SCHOOL

### CHANGE FUNDS

1. Petty cash needs to be requested in advance and coordinated through the Accounting Department. A check will be issued for this purpose using the following account number:

For High School                      199-00-1102-00-699-Y-00-0-00                      \$1,500.00

2. Do not deposit petty cash funds with the daily tuition deposits. Prepare a separate deposit slip and identify it as a petty cash funds deposit.
3. Do not use petty cash funds or tuition funds for other purposes such as refunds.

### RECEIPTS

1. Locking bank bags will be provided for summer school campus. On the locked bag, identify the contact person and phone number.

Tuition collected should be stored in a locked deposit bag and placed in a secured area restricted to authorized personnel only.

2. Pre-numbered receipt books are required and are purchased from the Accounting Department.

All receipt books issued to the campus will be charged to the summer school campus account.

Indicate on the receipt which summer school session the payment is for. If payment is received for two summer sessions, issue two separate receipts one for each session.

3. Personal checks are not accepted as payment for tuition.
4. Cash, Cashier's Checks, Money Orders and Credit Cards are accepted by M.I.S.D. The Cashier's Check or Money Order should be made payable to McAllen I.S.D. and the student's name should be referenced.
5. Receipts are required for **all** waiver and cash/cashier's check/money order tuition payments.
6. The white copy of the receipt is issued to the payee.  
The yellow and green copies of the receipt remain attached to the receipt book.

**Summer School  
(Cont'd)**

**DEPOSITS**

1. Cashier's Checks and Money Orders must be endorsed on the back with the McAllen I.S.D. endorsement stamp.
2. Generate a calculator tape for the sum of the checks to be deposited. Submit the tape, checks and the deposit slip to the bank. Attach a copy of the tape to the yellow deposit slip.
3. Identify receipt sequence on the front side of the deposit slip.  
For example: Receipt # \_\_\_\_\_ to Receipt # \_\_\_\_\_  
Book: # \_\_\_\_\_ Summer Session # \_\_\_\_\_

4. The white and yellow deposit slips are placed in the locked bag and sent to the bank.

The pink deposit slip stays attached to the deposit book.

The bank will keep the white deposit slip.

The bank will return the locked bags with the yellow validated deposit slips to the campus the following business day.

Attach a copy of validated deposit slip to the corresponding pink copy in the deposit book.

Submit validated deposit slips to the Accounting Department.

5. Courier Service is provided by the MISD Police Department and is available to all campuses that handle cash.

Deposits are required to be made on a daily basis.

Deposits will be picked up at approximately 11:30 a.m.

If there is a problem with the courier service, please contact Mr. Chris Esquivel at 928-8990.

**Summer School  
(Cont'd)**

**REFUNDS**

1. Summer school refunds to be issued, must be done in a timely manner. Deadline for submitting refunds are as follows:

- Summer Session I Deadline: June 18<sup>th</sup>, 2014
- Summer Session II Deadline: July 22<sup>nd</sup>, 2014

2. Refunds must be processed through a Purchase Order.

The following is required in order to process refunds:

- The Vendor Master Form in the name of the Parent including the address and Social Security Number must be completed

*The W-9 Form is not required for Summer School Refunds*

- The Vendor Master Form must be approved by the Summer School Principal
- The Vendor Master Form must be submitted to Accounting
- Accounting will assign the vendor number
- A purchase requisition must be generated for the refund
- Purchasing will print the Purchase Order
- The Refund Request Form must be attached to the Purchase Order for payment processing
- Original white receipt must be attached to the Refund Request Form
- All refunds will be mailed by the Accounting Department

3. The following account number should be used on the purchase order:

For High School            199-00-5739-HS-699-Y-00-0-00

Access to the above refund account numbers must be coordinated through the Accounting Office at 618-6045.

**Summer School  
(Cont'd)**

**CLOSE-OUT**

1. A completed enrollment form will be required to be submitted to the Accounting Department by the end of the summer school program.
2. Return receipt books, deposit books, endorsement stamps and locking bank bags back to the Accounting Dept. by July 22<sup>nd</sup>, 2014.
3. A tabulation sheet must be submitted per receipt book. Refer to reconciliation procedures provided separately.
4. Submit a copy of the voucher payment billing to the Accounting Dept.
5. Submit the batch proof on the credit cards payments to the Accounting Dept.
6. A close out meeting on July 22<sup>nd</sup>, 2014 will be conducted to review documentation submitted to Accounting and address any pending items.



# VENDOR MASTER FORM

(McAllen ISD Use Only)

PE ID: \_\_\_\_\_

Check One:  New:  Modify  Inactivate  Reactivate

### P \_\_\_\_\_ ORDER INFORMATION:

### R \_\_\_\_\_ PAYMENT INFORMATION:

Name: \_\_\_\_\_

Doing Business As: (DBA) \_\_\_\_\_

Address: \_\_\_\_\_

City / State / Zip Code: \_\_\_\_\_

Phone Number: ( ) - \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

Website (URL): \_\_\_\_\_

### Enter One:

SSN: [ ][ ]-[ ][ ]-[ ][ ][ ][ ][ ][ ][ ][ ][ ]

TIN: [ ][ ]-[ ][ ]-[ ][ ][ ][ ][ ][ ][ ][ ][ ]

### Affiliation: (Check One)

\_\_\_\_\_ Vendor (1) \_\_\_\_\_ Trustees (4)

\_\_\_\_\_ ISD (2) \_\_\_\_\_ Payroll (5)

\_\_\_\_\_ Parent / Student (3) \_\_\_\_\_ CAF (6)

### P \_\_\_\_\_ EMPLOYEE:

Name: \_\_\_\_\_

Campus / Dept: \_\_\_\_\_

### 1099 Flag: (Check One)

Y = Always  D = Never

Individual / Sole Proprietor  Corporation / Incorporated

Partnership  Non Profit Organization

LLC- Partnership  LLC - Corporation

### Association Code:

1099 Address:

Owner Name: \_\_\_\_\_ P/R \_\_\_\_\_ (Value)

(1099SOLE) \_\_\_\_\_ (Last Name, First Name = Description)

### Rating(Value)

(1099DFLT) \_\_\_\_\_ Medical (MH) \_\_\_\_\_ Rental (RE) \_\_\_\_\_ Attorney (AF) \_\_\_\_\_

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

Accounting: \_\_\_\_\_

Approved by: \_\_\_\_\_

Entered by: \_\_\_\_\_

A COMPLETED W-9 FORM (REQUEST FOR TAXPAYER IDENTIFICATION NUMBER & CERTIFICATION) IS REQUIRED FOR PROCESSING AND MUST BE ATTACHED TO VENDOR MASTER FORM.

**SUMMER SCHOOL  
REFUND REQUEST  
FORM**

Student Name: \_\_\_\_\_

I.D#: \_\_\_\_\_ Grade \_\_\_\_\_

Phone #: \_\_\_\_\_

Date of Request: \_\_\_\_\_

Parent's Name: \_\_\_\_\_ S.S. # \_\_\_\_\_

Address: \_\_\_\_\_

City/State \_\_\_\_\_ Zip Code \_\_\_\_\_

\*\*\*\*\*

Class \_\_\_\_\_ Semester \_\_\_ 1<sup>st</sup> \_\_\_ 2<sup>nd</sup>

Teacher \_\_\_\_\_ Room # \_\_\_\_\_

\*\*\*\*\*

Receipt # \_\_\_\_\_ Amount \_\_\_\_\_

Reason: \_\_\_\_\_

\_\_\_\_\_

**Approved**       **Denied**

\_\_\_\_\_  
Summer School Principal

\_\_\_\_\_  
Date