

# PAYMENT METHODS

Your site is responsible for initiating the payment process for:

- **Invoices via for payment only (FPO) requisitions** for supplies who do not accept purchase orders or P-Cards.
- **Employee reimbursements**
- **Employee pay for hours worked** (outside of contract)
- **Journal entry requests** to pay other APS sites (**excluding** SchoolDude work orders and Nutrition Services catering, which are processed automatically according to budget codes entered at time of request)

All purchases/payments must be pre-approved by the appropriate budget authority ([see glossary definition](#)) as referenced on the updated [authorized signature list \[APS Code: DJB, DJB-R and DGA/DB\]](#). It is important to remember, all payments made by check must be documented with original detailed receipts.

Before ordering from suppliers, verify they have already been entered in Oracle as a supplier. If they are not currently listed in Oracle, suppliers must register online using the [iSupplier](#) system. New suppliers are reviewed by Human Resources and the Accounts Payable Department.

To enter a new supplier for Oracle:

- Supplier must [register in iSupplier](#).

**The district maintains a sales tax-exempt status.** The AURORA PUBLIC SCHOOLS District 28J sales tax-exempt identification number is 98-02610. Sales tax is paid only in certain instances; i.e. charges associated with conferences, such as hotels, airfares, rental cars, restaurant meals and prepared food, and items not directly related to district use. See the [Sales Tax](#) section of this manual.

- **Description**

Payments can be made in one of the following ways:

**P-CARD** (purchasing card) - a district charge card (available through the Purchasing Department to any employee approved by an administrator or budget authority) used to pay for items at the time of purchase\*. This method of payment is preferred by the district, because of the ease for the end user, the controls in place, and the steps eliminated for processing. A P-Card can be used when phoning or faxing orders, placing orders over the internet, as well as when dealing with suppliers directly. The P-Cards can be used anywhere a charge card is accepted (**see the purchasing card regulations and application on Purchasing web site**).

*\*NOTE: P-Card purchases for equipment are limited to \$500.00. Capital assets cannot be purchased using a P-Card.*

**PURCHASE ORDERS** - checks printed by the Accounts Payable Department from invoices matched in Oracle by Account Payable. .

**EMPLOYEE EXPENSES** - checks printed by the Accounts Payable Department for employee reimbursement from employee expenses entered into Oracle by end users.

**EMPLOYEE PAY FOR HOURS WORKED** - paid **only** by submitting a time reporting form to payroll - do not request an AP check or submit employee expenses for hours worked or services rendered by an employee. **Payroll accounts can be accessed by time reporting form only.** For IRS purposes, all employees must be paid for work performed, or services rendered, through the payroll process.

**JOURNAL ENTRIES** – account-to-account transfers (adjustments) for payments within the district. Never request a check from APS to APS (except for nutrition services).

- **Procedure**

## **P-Card - To Make a Payment with the District Purchasing Card**

Use the P-Card as you would any charge card. If applicable, inform supplier of the district's tax exempt status. Approval from an administrator or budget authority must be obtained prior to purchase. A monthly "ready to print" message is sent to the site P-Card coordinator from the [Purchasing Department](#) via e-mail. These reports must be printed at your location and distributed to cardholders for review, completion of business purpose fields and coding accuracy. The statement must be signed by the next level of supervisor and sent back to the Accounts Payable Department, along with original itemized documentation (receipts, invoices, etc.) by the due date printed on the statement.

Receipts should only be attached for transactions which appear on the statement. Please note there may be instances where the purchase does not show up on the statement right away. It is important to keep all receipts in a safe place until they are attached to the monthly statement as expenses appear.

Keep copies of the statement and backup documentation for your records. **Do not use scotch tape** on receipts sent to the Division of Finance (see the [Archives](#) section of this manual).

Each [P-Card](#) is tied to a budget code of your choice - usually supplies. If the purchase made is not appropriate for the budget code tied to the P-Card, site coordinators should log into [VISA IntelliLink](#) to re-assign the account code and enter a business purpose in the narrative field. If changes are not made in VISA IntelliLink, a journal entry request must be submitted to debit the correct account and credit the account tied to the P-Card. See the [Journal Entries](#) section of this manual.

P-Card transactions can be found on APS GL Transaction History (M352) reports and APS GL Transaction History Download (M367) reports.