

# 1113 | Disbursements

Date Policy Approved: May 26, 2010 by DeSoto Parish Library Board of Control  
Revised March 2012 by DeSoto Parish Library Board of Control  
Revised March 23, 2017 by DeSoto Parish Library Board of Control

## 1113.1 | Purchasing

Date Policy Approved: March 23, 2017 by DeSoto Parish Library Board of Control

The State of Louisiana statutes govern purchases of the DeSoto Parish Library. In addition to any statutory requirements, it is the policy of the Library Board of Control to use the most responsible business practices in its purchases.

No individual has the authority to enter into purchase contracts, or in any way obligate Desoto Public Library, except the Director, Assistant Director/Public Administrator, or Board President. Any such negotiations are considered as unauthorized purchases and the individual may encounter a personal obligation to the supplier.

### 1113.1.1 | Requisition Order System<sup>14</sup>

Date Policy Approved: May 26, 2010 by DeSoto Parish Library Board of Control

Always get approval before buying for the library. When purchasing for the library, make sure you have a Tax Exempt form before leaving the library. Use separate sheets for separate receipts. Even if it's for the same program, if you have different receipts for different stores, use a separate form for each. Attach the receipt to each completed form and turn in to the Secretary.

### 1113.1.2 | Procedures for Purchasing on Behalf of the DeSoto Parish Library

Date Policy Approved: May 2007 by DeSoto Parish Library Board of Control

Use the following procedures when making purchases on behalf of the DeSoto Parish Library.

- (1) Create a list of items that will be purchased.
- (2) Give a description and purpose of the item. (Example: SPR, Book signing, etc.)
- (3) Before making ANY purchases, approval must be from obtained from an immediate supervisor. If immediate supervisor is not available a member of administration can approve. The list must have the signature of the supervisor along with date signed. Purchases cannot be made without signature.
- (4) Document the price of item or an estimate of cost.
- (5) When purchasing for the library, make sure you have a Tax Exempt form.
- (6) Use separate sheets for separate receipts.
- (7) Attach the receipt to each completed form and turn in to the Secretary.

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<sup>14</sup> Miscellaneous Expense Procedures. DeSoto Parish Library Operations Manual, p. 154.

### 1113.1.3 | Request for Purchases Form

Date Policy Approved: May 2007 by DeSoto Parish Library Board of Control

Name \_\_\_\_\_

Date \_\_\_\_\_

Qty.	Description	Unit Price	Total
		Subtotal	
Notes:		Tax	
		Shipping	
		Misc.	
		TOTAL	

Approved By \_\_\_\_\_ Date \_\_\_\_\_ Fund Charged \_\_\_\_\_

Method of Payment

- Vendor Invoice  
Check # \_\_\_\_\_ Credit Card # \_\_\_\_\_
  
- Refund to Employee  
Check # \_\_\_\_\_ Petty Cash # \_\_\_\_\_

## 1113.2 | Segregation of Duties<sup>15</sup>

Date Policy Approved: May 26, 2010 by DeSoto Parish Library Board of Control

1. Mail is distributed to the respective department(s) every morning.
2. Public Service Administrator initials and dates all accounts payable. In his absence the Director will initial and date all accounts payable.
3. The initialed and dated Accounts Payable are placed in bookkeeper's in-box for payment.
4. Bookkeeper will create check(s) for accounts payable only when the invoice(s)/statement(s) are initialed and dated by supervisor.
5. Bookkeeper will export from QuickBooks the Unpaid Bills Detail Report which will be placed on top of the accounts payable for the corresponding pay period. This report indicates the total amount charged out to the accounts payable for the current pay period.
6. The report goes directly to the Director for review and if there are no questions director will sign, date and place the report back on top of the accounts payable for final approval and signature of the Board Treasurer. If there are questions director will investigate and get cleared up prior to approval.
7. Once checks have been created and printed out in QuickBooks, they are given back to the Public Service Administrator so the checks may be recorded into a backup spread sheet complete with dates, check nos., vendor names and amounts. Once the checks are entered into the spreadsheet the PSA will initial and date each check stub and return the checks to bookkeeping. This is a backup account only for quick reference in the event of a questioned invoice or the date a check or deposit was made. It should be noted that this is an unofficial and unreconciled report.
8. At the appropriate time a Board Member with signature approval is contacted and arrangements are made to have the checks signed. Any check(s) totaling \$5,000 or more MUST have the signatures of 2 (two) board members'.
9. Accounts payable are then stuffed in envelope and mailed.
10. The Public Service Administrator reconciles all of the Library Accounts in Quick Books and documents the reconciliation with initials and date.
11. The monthly Bank Statements are placed in a 3 ring binder and housed in the PSA's office as 2010 Financial Reports.

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<sup>15</sup> Procedures for Accounts Payable. DeSoto Parish Library Operations Manual, p. 170.

### **1113.3 | Unused Checks**

Date Policy Approved: March 23, 2017 by DeSoto Parish Library Board of Control

Accounting duties are performed in a private office in the library. Blank checks are stored in the locked business office and access is limited to the Library Director, Assistant Library Director and the Administrative Assistant.

### **1113.4 | Return Checks**

Date Policy Approved: March 23, 2017 by DeSoto Parish Library Board of Control

When a check that is written to DeSoto Parish Library is returned from the bank because of insufficient funds, the following steps will be taken by the Public Administrator.

1. The bank on which the check is written is contacted, and asked if the check would clear the patron's account, if re-deposited. If so, the check is to be deposited again.
2. If the account is still showing insufficient funds to allow the check to be paid, the fees/fines are to be added back to the patron's account, along with the amount that the bank will charge our account. The patron will be sent a letter stating the action taken.
3. Collection on the account must be made by cash or money order.

### **1113.5 | Staff Reimbursements**

Date Policy Approved: March 23, 2017 by DeSoto Parish Library Board of Control

When employees are requesting reimbursement for expenditures relating to Library programs, travel, mileage, or other library expenditures, an expense request form, with detailed receipts attached, must be completed and given to the Assistant Director/Public Administrator. These expenditures should be pre-approved, as outlined in other sections of this document. Sales tax will not be reimbursed, if paid. (*Sales Tax Exempt exemption forms are available from the Administrative Assistant*) Mileage will only be reimbursed for employees driving on authorized and approved Library business. The amount per mile will be reimbursed at the current IRS approved rate.

### **1113.6 | Patron Reimbursements**

Date Policy Approved: March 23, 2017 by DeSoto Parish Library Board of Control

When a refund is required, a Refund Authorization for Returned Material form is sent to the Business Office and a check is issued and mailed to the patron. A copy of this refund form can be given to the patron if a receipt is needed.

**1113.6.1 | Patron Refund Form**

Date Form Approved: February 11, 2011 by DeSoto Parish Library Board of Control

**NAME:** \_\_\_\_\_

**NOTE:** Lost and paid for the book, audio, tape, DVD, video, etc. and then found it and returned it.

**TITLE:** \_\_\_\_\_

**AUTHOR:** \_\_\_\_\_

**COST OF ITEM:** \_\_\_\_\_

**BARCODE NUMBER:** \_\_\_\_\_

**PATRON'S ADDRESS:** \_\_\_\_\_

\_\_\_\_\_

**PHONE NUMBER:** \_\_\_\_\_

**SIGNATURE:** \_\_\_\_\_ **DATE:** \_\_\_\_\_



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

Branch: \_\_\_\_\_

Tax ID # \_\_\_\_\_

Pay to:

\_\_\_\_\_

Address:

\_\_\_\_\_

\_\_\_\_\_

For Services:

\_\_\_\_\_  
Signature of Branch Manager

\_\_\_\_\_  
Signature of Director or Assistant Director