

PURCHASING PROCEDURES

Only through the use of efficient purchasing procedures can the school district ensure that needed goods and services are acquired in the most economical manner. The Board of Education directs the Superintendent of Schools and the Assistant Superintendent for Management Services to develop administrative regulations on how purchasing is to be done in the District.

All purchasing is to be done by authorized personnel on an official purchase order. The Purchasing Agent is authorized to issue purchase orders without prior approval of the Board when formal bidding procedures are not required by law and budget appropriations are adequate to cover such obligations.

Reference: Office of the State Comptroller-Financial Management Guide

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PURCHASING PROCEDURES REGULATION**A. Purchase Orders**

Instructions to all persons having responsibility for processing purchase orders is as follows:

1. Initial orders are placed through an electronic requisition process. After an electronic requisition has been completed by the school or department and any required quotes or supporting documentation have been forwarded to the District Office, the school or department supervisor shall electronically approve the requisition and submit it to the Purchasing Agent for review and approval.
2. After the requisition has been approved by the school or department supervisor and the Purchasing Agent, it shall be converted to a purchase order by Accounting Department staff.
3. Accounting Department staff will then run the purchase orders in a batch through the batching process.
4. Once the purchase order has been approved, two copies will be returned to the school or department initiating the purchase order and a copy will be retained on file in the District Office.
5. Accounting Department staff will mail, fax or e-mail the original white copy to the vendor, unless otherwise requested.
6. When the material ordered has been received, the pink copy received by the school shall be returned to the District Office with the invoice attached and the packing slip, if received. The invoice shall be signed and dated by the person receiving the materials.
7. Accounts Payable staff will issue payment to the vendor through the bill schedule when the invoice has been properly checked.
8. Every purchase order must show the Purchasing Agent's signature.

B. Batching Process

1. Accounting Department staff shall create electronic purchase orders in the District's accounting system, in batches, as soon as the requisitions are entered and approved by the school or department supervisor and the Purchasing Agent.
2. As soon as a batch is completed, Accounting Department staff will run the Purchase Order Schedule. The Schedule will be verified to match the purchase orders entered in the batch.

3. A summary of the encumbered purchase orders will be sent to the Purchasing Agent for review and signature.
4. The approved purchase orders will then go through the internal verification process. When the internal process is completed, the purchase orders will be returned to Accounting Department staff that will then execute the purchase orders and close the schedule. Once a decision has been reached on the held purchase orders, they will either go through the next batch or be returned to the appropriate department for correction or a change of budget code.
5. This accounting system guarantees that when the initial requisitions are entered for orders, the necessary funds are available in the appropriate budget code.
6. If a budget code does not have enough funds to cover the initial requisition, permission is then obtained from the Business Office to complete a budget transfer.

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