

Milton Town School District

Procedure

E108P: PURCHASING

Procedure

1. The Business Manager must have approved an obligation of funds before those obligations become the responsibility of the School District. Persons other than the Business Manager who make obligations of funds are responsible for the payment of those obligations.

The Business Manager will review each expenditure for:

- a. Consistency with the approved budget
 - b. Existence of available funds
 - c. Completeness of information
 - d. Proper coding
 - e. Legal requirement
2. All purchases and payment requests shall include documentation as is required to allow the Business Manager to make an informed decision concerning approval of the purchase. This may be in the form of a separate sheet (Green Sheets) or included on the requisition form. The Business Manager shall return the request without approval for any purchase or payment request for which he does not feel that he has sufficient information with which to make an informed decision concerning the approval of the purchase, reimbursement or the payment.
 3. Purchase Orders are the normal and expected method of making purchases. They will be processed as follows:
 - a. The person making the expenditure shall prepare a requisition. The requisition shall include a suggested vendor, description of the items to be purchased, prices for those items including any overhead charges such as shipping and appropriate accounting information.
 - b. The purchase order shall be prepared from the information contained on the requisition by the appropriate staff member.
 - c. Once the purchase order is entered into the accounting software, the Business Manager will review and approve or return as appropriate.
 - d. Increases in prices of more than 10% shall be approved by the Business Manager.
 - e. The appropriate staff member will transmit the purchase order to the vendor.
 4. Vendor Invoice Approval Sheets are used as follows:
 - a. Payment of monthly invoices such as utilities, legal bills, audit services, etc.
 - b. Food service purchases which are initiated by the Food Service Manager and approved by the Business Manager.
 - c. Construction project payments.
 - d. Payment of invoices, which at the discretion of the Business Manager are owed by the District and that this form sufficiently documents the expenditure.

5. Reimbursement Request Forms are used as follows:
 - a. Reimbursement request forms are subject to the approval of the administrator in each area and the Business Manager.
 - b. Any reimbursement request must include itemized receipts showing the amount to be paid and proof that the person requesting reimbursement actually paid the amount requested.
 - c. No reimbursement shall be made for receipts over 90 days after the purchase was made.
 - d. No reimbursement shall be made from a prior Fiscal Year. (Requests for reimbursement made in July for items purchased in June of any year will not be honored.)
 - e. Reimbursement requests for meals involved in travel will not exceed \$35 during any day. No reimbursement will be made for alcohol or expenses related to alcohol. Request for reimbursement for meals shall include a statement attesting that no alcohol is included in the reimbursement request.
 - f. Taxes will not be reimbursed unless in the judgment of the Business Manager, all efforts have been made to avoid payment of the taxes.
 - g. Mileage shall be reimbursed at the rate set by the IRS at the time. Mileage reimbursement requests must comply with the limits of paragraphs “c” and “d” above.
6. The Business Manager assigns gas cards to employees. A log will be kept by the Business Manager’s Office that shall include but is not limited to, the gas card number, the gas card vendor, the employee the card was assigned to, the department the employee is assigned to and the date the employee was assigned the card. This log will be kept on file in a secure place and a copy will be forwarded to the Finance Department each time it is updated.
7. Employees wishing to use a school credit or purchase card(s) will need to obtain permission from the Business Manager.

All cards will be kept under the jurisdiction of the Business Manager in a secure place. The School Business Office will keep a log of all cards in their possession. This log shall include, but is not limited to, card numbers, card vendor, the date each card was received from the vendor, the date each card was distributed to employee and the date it was returned by the employee. This log will be kept on file in a secure place and a copy will be forwarded to the Finance Department each time it is updated.

No card shall be used for any purpose other than for pre-approved School purchases. Any violation of this will be grounds for dismissal and/or prosecution.

An employee wishing to use the approved card(s) will complete the following steps: (The current Purchasing Policy will be followed when completing all purchases.)

1. A purchase order will be properly completed noting the card requested for use (i.e. – Home Depot Card).

2. Once the purchase order is approved by the Business Manager, the card will be given to the employee to make the purchase.
 3. Once the merchandise is purchased, the employee will return the card to the Business Manager's Office. The employee will forward the signed card slip to the Finance Department with their purchase order to designate the slip to be paid.
 4. The Finance Department will process the purchase order for payment and will hold the payment of the slip until the vendor invoice is received. Once the vendor invoice is received and verified, the card slip will be put on the next set of Board Orders.
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8. The Superintendent is the final arbitrator in cases where the Business Manager has reviewed, considered and returned a purchase/payment request for whatever reason.
 9. Payments shall not be made based on statements of accounts. Payments shall be made for itemized invoices for identified services or products.

Date Warned 6/28/2010
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Legal Reference(s):
Cross Reference: Replaces 612 Procedure