

SUBJECT: EXPENDITURES OF SCHOOL DISTRICT FUNDS

There will be NO reimbursement or payment for purchases made without the approval of the District's Purchasing Agent.

The development and monitoring of comprehensive purchasing procedures is of prime importance in utilizing district funds and staff resources efficiently. These guidelines have been established so that those responsible for purchasing can ensure the most efficient and economical use of educational tax dollars within the requirements of NYS Law, court decisions, and our local board policy.

Purchase Requisitions:**Creating the Requisition:**

Purchase Requisitions must be properly filled out, coded, and signed by the authorized individual(s) for a Purchase Order to be initiated. It is very important that you include enough detail to be clear as to what the goods/services are for.

If the purchase requisition is for a hotel or conference registration, note on it whether the vendor will accept a Purchase Order. If not, the Business Office will make the reservations using the District credit card upon the Purchasing Agent's approval.

If the purchase is generated from as the result of a BID or STATE CONTRACT, note that on the Purchase Requisition. Your building/department Purchaser will include this information on the prepared Purchase Order.

Make sure mathematical calculations are correct and that any discounts are clearly noted and applied.

If you do not know the Shipping and Handling fee, add 20%.

Purchase Orders:**Creating the Purchase Order:**

The Requestor will submit the PR to the building Purchaser who will:

- obtain administrative approval and designation of budget code,

- If the Purchase Requisition will put a budget code in a negative status, the administrator or supervisor will be required when completing the request to note on that requisition form from which code s/he wants budgeted funds transferred and the amount of the transfer.
- enter the PR into WinCap, including all the relevant details as cited above, and
- forward to the Business Office for approval.

Making the Purchase:

Upon receipt of Business Office approval, the Purchaser will:

- print the four-part Purchase Order,
- use the **Original** to facilitate the actual purchase of the goods/services,
- forward the **Requisitioner** copy to the Requestor,
- forward the **Receiving** copy to the District Office Receiver,

Notification from Vendor of Price Change

If the vendor calls to notify the District that the price is higher than that cited on the Purchase Order, you must:

- Have the building Administrator or department Supervisor who is responsible for the purchase approve the price increase (you may do this verbally),
- Send an email to the District Purchasing Agent attesting to the building/department approval for the stated amount. Include the PO # as the SUBJECT of the email.
- Modify the purchase order in WinCap
- When the Purchasing Agent replies to the email, you must print the new Purchase Order to replace the old, note the change on it and redistribute accordingly.

Processing Delivered Orders:

When the materials/orders are received the following procedures are to be followed by the Receiver:

- Check each item that is being received and is on the Packing Slip
- Sign/initial, date, and mark the Packing Slip with “ok to pay”. If not all materials were received, be very clear on your designation of what can be paid for (what has been received) and write “Partial Order” on the Packing Slip. The CBO will issue a partial payment to the vendor.
- Attach the Packing Slip to the **Receiving** copy of the PO. Return only a COPY of the **Receiving** copy if you did not receive the entire order. Retain the original copy for use when the rest of the order arrives. You should receive another Packing Slip with any subsequent deliveries on that order.

General Notes:

- **NO expenses will be reimbursed without having obtained prior approval.**
- **Blanket Purchase Orders will be kept to a minimum. They are generally used for perishable items, or when needed for the ongoing operation of a program.**
- **All employees must use tax exemption forms for any purchase. These can be obtained in the District Business Office.**
- **The District will only reimburse or pay from ‘clean’ receipts. A ‘clean’ receipt is a receipt that shows only district approved expenses and does not list any personal expenses.**
- **For information on the Processing of Claims (#1335), Reimbursement for Meals/Refreshments (#5323), Conference/Travel reimbursement (#6161), Use of the District Credit Card (#5321), etc., please refer to the District Policies and/or associated Regulations guiding those issues.**

Questions should be directed to the building/department Purchaser or Business Office.

Effective: November 23,2009

Modified: August, 2011