

BARRE UNIFIED UNION SCHOOL DISTRICT

Barre City Elementary & Middle School

Barre Town Middle Elementary School

Spaulding High School

REVISED August 4, 2022

Purchasing Procedure

The purpose of this procedure is to ensure that the business of Barre Unified Union School District will be conducted according to the Barre Unified Union School District Fiscal Management and General Financial Accountability Policy (F20).

Approval by an Administrator must be obtained prior to completing a purchase. Employee completes a Requisition Form to request placing an order/making a purchase. If approved by the Administrator, the district Bookkeeper creates a Purchase Order in the financial management system, and submits the order.

When the cost of an item or service exceeds *\$40,000 please contact the Business Manager. Equipment purchases over \$5,000 using federal funds must have AOE approval (contact Business Manager).

Paper and supplies will be procured each year. The Business Manager will notify each Bookkeeper who they will be expected to purchase items from. Administrators will require staff to use this vendor whenever possible. Exceptions may be granted for specialty items.

FY23: W.B. Mason is the District's procured vendor for office supplies. As part of the W.B. Mason account, there is "Preferred Items List" under which you can find these items. Office supplies must be purchased from W.B. Mason if available. **W.B. Mason offers price matching!** If you find the price of a product, offered by W.B. Mason, to be cheaper on a competitor's website, you simply send the link to your sales representative and ask that the price match be applied. You will not want to place the order through W.B. Mason until the sales representative has confirmed that the price match has been applied to your account.

Prior to submitting an order:

- A W-9 for the vendor must be on file and the vendor must be in the financial management system
- A Purchase Order is created to encumber the account, regardless of payment method.
- The Purchase Order is placed in a file pending itemized receipt of supplies, materials, and/or equipment (equipment is an item over \$5,000).
- When purchases arrive items are verified against the packing slip.
- Packing slips are sent to the Bookkeeper notifying them the invoice is "OK TO PAY."
- Invoice is reviewed by Bookkeeper for accuracy, ensuring that no sales tax* has been charged, and they facilitate weekly approval (signature) by the Administrator. Please review the remit

address on an invoice and note if it is different from the address on the Purchase Order.

- Approved invoices are sent/delivered to the BUUSD Business Office weekly by 4:00 pm on Friday.
- On occasion, charge accounts are used. Charge accounts are established at local businesses when approved by the Business Manager, and only authorized personnel who are listed on account are approved to charge. Administrator approves these invoices as well.
- Credit cards are to be used only in extenuating circumstances. If a credit card is used for an order, the [Credit Card Procedures](#) and [Credit Card Usage Form](#) are to be included with the above documentation. When using a credit card, a purchase order must be created prior to use.

Examples **Non-Allowable Costs**:

1. Alcoholic Beverages - Alcoholic beverages are not allowable under any circumstances.
2. Gifts - Gifts or items that appear to be gifts are not allowable.
3. Prepaid store cards—i.e. retail/grocery stores, Amazon, I-Tunes, convenience stores, gas cards, etc. are not allowed under federal/local regulations.
4. Sales Tax- The BUUSD is a tax exempt organization. Vermont State Tax Exemption Certificate Form S-3 is available from Staff Accountants upon request for seller's verification. Invoices that include sales tax will be returned until rectified.