AR-3310 (a)

PURCHASING

1. PURPOSE: To ensure purchases are made in a timely manner and to protect and maximize the value of public resources, educational and support programs by safeguarding public assets through internal controls and procedures.

2. AUTHORITY: Board of Education, Superintendent or designee

3. RESPONSIBILITY: It is the responsibility of the employee to initiate the requisition, the budget supervisor(s) to approve it and the Business Manager to process approved requisitions by creating a purchase order. Since all purchase orders are approved electronically, if a printed purchase order is required it shall be signed with the electronic signature of the Superintendent, Board President or Business Manager.

4. GENERAL PROCEDURES: The following procedures should be followed in all instances for payments to vendors for goods and services.

a. All purchasing must conform to board policy.

b. All purchases require approval before the transaction occurs. School principals and department directors may approve purchases under $500.00 via written authorization (verbal authorization is not allowed). All authorized purchases should be entered as a requisition as soon as is practical with written approval attached. Unapproved purchases may result in disciplinary action, up to and including termination.

c. Employees should not make purchases using their own funds and then seek reimbursement from the district without prior approval from their supervisor.

d. Requisitions for the current fiscal year should be submitted according to the direction of the business office to ensure delivery of goods or services and payment by June 30.

e. The State of Alaska has contracts for many types of items. School districts and political subdivisions can take advantage of these contracts and negotiated costs may be lower than school districts can obtain on their own. (AS 36.30.700) See: http://doa.alaska.gov/dgs/polisubs/.

f. There are purchasing cooperatives with low or no-cost membership (US Communities, KCDA, etc.) that offer pre-bid contracts for certain items to school districts.

5. PURCHASE REQUSITIONS: Purchase requisitions should be used for all District purchasing needs including travel, supplies, equipment, and contract service payments.

a. Staff authorized to create and submit requisitions include School Secretaries, Administrative Assistant, Directors, Teachers, Accounting Clerk, and Business Manager or their designee.

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b. The originator must completely fill out the purchase requisition. All fields must be completed and a copy of any pertinent documents, i.e., shopping cart, quote, etc. must be attached to the requisition. Estimated freight or postage shall be listed on the requisition. Be certain to define the shipping method (e.g. air freight, insured parcel post, etc.).
c. Requisitions should include a "need by" date to allow for timely processing and prioritization. If electronic documents are used, retain the original scanned documents and note the scan date on it.
d. District purchases should not be shipped to an employee's home addresses.
e. Incomplete or erroneous information may result in the requisition being returned to the originator for correction or clarification.

6. REQUISITION WORKFLOW AND APPROVAL:

a. Review. The department supervisor will review all relevant purchase requisitions to ensure proper codes are used, availability of funds, and that supporting documentation has been attached.
b. Once approved at the site level the Business Manager will review all purchase requisitions to ensure proper codes are used, availability of budgeted funds, scanned quotes or pertinent documentation is attached to the requisition. Missing and/or incorrect information will result in the requisition being rejected and returned to the originator. Once correct and complete, the requisition will be approved by the Business Manager.
c. If the line item in the budget (or budget control group) has an unencumbered balance larger than the requisition amount, it will be approved to move to the next approval. If not, the Business Manager will reply to the original requester stating the reason that the request cannot be processed until sufficient funds are in the account.
d. Requisitions totaling $500 or more will also be reviewed and approved by the Superintendent.

7. PURCHASE ORDERS

a. After the requisition has successfully been reviewed and approved, a purchase order will be created by the Business Manager or designee.
b. Printed purchase orders must have the signature of the Superintendent or Business Manager.
c. Unless otherwise arranged, it is the responsibility of the requisition originator to place the order with the vendor.
d. The purchase order will be retained by the business office according to the records retention schedule, a copy may also be retained by the originator.
e. The requisition originator should complete electronic receiving when items are received to ensure timely payment to vendors.

PURCHASING

8. CREDIT CARD (P-CARD) PURCHASES; the following procedures shall be followed:

a. P-Card purchases will follow the same requisition process outlined above.

b. Anyone using a P-Card must complete a purchase card use agreement prior to purchase.

c. P-Cards may be "checked out" by staff members, coaches, and advisors. P-Cards are required to be returned to cardholder timely and will all back-up documentation for purchase (i.e. receipt).

d. Funds must be available in budget accounts used for credit card purchases and purchases must have prior authorization.

e. Statement transactions will be made available for cardholder review at the end of each statement cycle. Cardholders shall update and approve each transaction in a timely manner.

f. All fields within each statement transaction should be reviewed and/or updated by the cardholder. This included Remit Vendor Name, Purchase Order, Department, correct (authorized) account code(s), and item description. Each transaction must also have attached documents such as an invoice or receipt.

g. The Business Manager or designee shall review approved statements transactions for accuracy and completeness.

h. The Business Manager will post invoices and record payment for each P-Card statement.

i. Failure to comply with these procedures may result in termination of credit card privileges.

9. PETTY CASH PURCHASES: The use of Petty cash funds for purchases are not allowed within the District. Only the District Office and High School Office will maintain a cash box with funds for making change related to school lunches, etc. The use of pre-numbered receipt books is required. The petty cash box will be reconciled monthly.

10. OTHER PURCHASING PROCEDURES: The following procedures should be followed when appropriate:

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PURCHASING

a. ORDERS "ON APPROVAL" ARE PROHIBITED: **Invoices received by the school district from vendors requesting payment for goods and/or services that were requested by an employee who did not follow the above procedures will not be honored by the school district.** These vendors will be referred to the employee to collect the billed amount [or the employee will provide written authorization for the school district to make payment and deduct the amount from any monies the school district owes the employee].

b. TRAVEL: Requisitions for all travel, including airfare, hotel, per diem, and rental car (accompanied by an approved travel authorization form) will define the names of all persons traveling, departure point, destination and return as appropriate, dates of travel and purpose for travel.
   a. Requisitions should be submitted to the business office three weeks in advance of the departure date to allow time for processing and to enable the district to receive the best airfare prices.
   b. All travel authorization forms must refer to the approved leave request. Failure to refer to the leave approval will result in the requisition being rejected and returned to the originator for correction.

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