

Rutland Windsor Supervisory Union Ludlow Elementary School District Mount Holly Elementary School District Plymouth School District Union #39 School District	PURCHASING SUPPLIES AND MATERIALS	Policy: E12
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POLICY

The Rutland Windsor Supervisory Union, Ludlow Elementary School District, Mount Holly Elementary School District, Plymouth School District and Union #39 School District (hereinafter “District”) has established this policy because it recognizes its obligation to the taxpayer, which requires that financial waste be avoided, while at the same time recognizing the importance of providing students and teachers with high quality materials to utilize the instruction programs.

The Board authorizes the administration to develop procedures that will result in all purchases having prior approval and be accompanied by a Purchase Order.

I. DEFINITIONS

- A. **Business Office:** Consists of Accounting Staff at the Office of the Superintendent at 8 High Street, Ludlow, Vermont. Includes Staff Accountant, Bookkeeper and Business Manager.
- B. **Requisition:** Form that must be completed and approved prior to purchases. For copies and help completing, ask your School Principal or Office Personnel.
- C. **Purchase Order:** Issued by Accounting Staff and required by most vendors if a check is not being issued prior to shipment or prior to receipt of services.

II. PROCEDURE

- A. Purchases in an amount less than **\$100.00** and within the budgeted amount, may be made without prior Administrator/Supervisor written approval. Appropriate documentation, ie; sales slips, register tapes, or receipts must be submitted for reimbursement. Please note that local and state taxes are not reimbursable since the Federal Tax ID number can be used only through the pre-approved requisition process.
- B. Purchases from **\$100.00 to \$2,500.00** require that a requisition be completed and signed by the Administrator who is responsible for the budget funding those items; ie, the Building Principal, the Director of Support Services or the Superintendent of Schools. The requisition is then forwarded to the Business Office for the preparation and processing of a Purchase Order. For vendors who do not accept Purchase Orders; approved purchases may be made using personal funds. These funds will be reimbursed by the Business Office after the approval process has been completed. Please note that that local and state taxes **are not** reimbursable.
- C. Purchases in an amount from **\$2,500 to \$8,000** should be prepared by obtaining (3) three informal quotations in advance of completing the requisition. Documentation of these quotes should be attached to the requisition and given to the appropriate Administrator for approval. The requisition will then, be forwarded with the attached documentation to the Business Office for the preparation and processing of a Purchase Order.

- D. Purchases in excess of **\$8,000.00** will require the requestor provide written specifications to the Business Manager so that he/she can solicit written competitive bids. A requisition will then be completed by the Business Manager and given to the appropriate Administrator for approval. Following approval, the Business Office will prepare and process the Purchase Order.

- E. In order to control expenditures, telephone and internet orders will not be permitted without a processed Purchase Order and prior approval. Any individual who requests/authorizes reimbursement for goods, materials and equipment without following this policy will be personally responsible for payment.

- F. Emergency purchases may be authorized by the Superintendent with consent of the school board Chair.

Legal Reference(s): 16 V.S.A. §559 (Public bidding)
 VT. State Board of Education Manual of Rules & Practices §3250

District:	Review only	Warned	Adopted	Replaces Policy
Rutland Windsor Supervisory Union		April 15, 2011	April 27, 2011	same
Ludlow Elementary School District		December 23, 2010	January 5, 2011	DF
Mount Holly School District		December 23, 2010	January 5, 2011	DF
Plymouth School District		December 23, 2010	February 16, 2011	DF
Union #39 School District		December 23, 2010	January 5, 2011	DF