

Purchasing Procedure Policy

Purpose:

1. To provide the Superintendent of Schools, the administrators, and staff delegated by the Superintendent, the appropriate guidelines to ensure proper accounting of the budget approved by the voting District.
2. To establish and maintain generally accepted accounting procedures to ensure separation of duties and internal controls.
3. To provide decision-makers with projections of true unexpended and unencumbered appropriations.

All purchases made shall be made with an authorized purchase order. In situations where it is necessary to make repeated small purchases from one vendor (for example: a local hardware store), a blanket purchase order may be issued to encumber funds for these purchases. Internet-based purchases shall be made using a purchase order. The Ashland School District expects that any vendor wishing to do business with it to accept the District's purchase orders. The Superintendent reserves the right to waive this requirement if it would be in the best interest of the District.

Any employee who purchases an item or service without first submitting a requisition and receiving authorization, enters into that transaction as an individual and not as a representative of the School District. The School District reserves the right not to pay for any such item or service and as such it will become the responsibility of the individual.

Using the Purchase Order Procedure will generate Purchase Orders. Budget transfers shall be made in accordance with Policy DJB if the expenditure will over expend the line item as requested on a requisition. All Budget Transfers will be rounded up to the nearest dollar. Budget transfer requests shall be communicated to the SAU Office for approval. Administrators may enter a request via the software with a complete explanation for the request

- Purchase Order Procedure (*attached*)
- Request for Purchase Authority (*attached*)
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Legal References:

RSA 194-C:4 II(a), Superintendent Services

NH Code of Administrative Rules, Section 303.01(b), Duties of a School Board

Written: 03/01/05
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Purchase Order Procedure

1. Requestor completes a Request for Purchase Authority form, which is then to be reviewed and signed by the appropriate administrator.
2. Administrator's designee enters Requisition in MUNIS. If funds are not available, the Administrator may deny the request or communicate a Request for Transfer of Funds from another appropriation line. This request should be directed to the Assistant Superintendent for approval.
3. The Administrator will review all Requisitions and, if approved, they will be forwarded to the SAU for review.
4. The SAU will review all Requisitions for correct account coding and approval. If the Requisition is not approved or is modified, the SAU will call the office of the Administrator. A Requisition that has been approved by the SAU will then be reviewed by the Assistant Superintendent.
5. Once approved by the Assistant Superintendent, the SAU will convert the Requisition to a Purchase Order and the system will notify the designee of conversion.
6. After approval, the administrator or school designee will print the Purchase Order. The system prints three (3) copies: Vendor, Accounting, and Purchasing.
7. The goods or services may now be ordered. No goods or services may be ordered prior to purchase order approval. Please note that School Board Policy DJB states that individuals who make purchases without approval will become the financial responsibility of that individual.
8. When goods or services are received, the designee will send the Accounting copy of the Purchase Order to the Central Office indicating that the order has been received. The Accounting copy must be signed, dated, and have either the packing slip or invoice attached. Any changes in price, quantity, or goods no longer available should be recorded on this copy. It is a requirement of our auditors that the Accounting copy be used as this copy has the full account number printed on it.
9. Once received by the SAU, the purchase order will be processed for payment with the next scheduled payables run if all required supporting documentation has been received. Requests for payment must be submitted twelve (12) days prior to a Board meeting in order to be included on the Board manifest.
10. Encumbrances: At the beginning of the fiscal year, Administrators should review their budgets with their Administrative Assistants and enter purchase orders for all anticipated purchases. For example, the Merrowvista trip is a yearly occurrence and purchase orders should be entered at the beginning of the year for all costs associated with this trip. These costs may be estimated and adjusted, as needed.
11. Encumbering funds at the beginning of the year provides better budget position information to the Administration and the School Board.

12. Blanket Purchase Orders may be used for repeated, small purchases from one vendor (e.g., a local hardware store). Administrators should review each purchase receipt and sign approval for each submittal for payment. Blanket purchase orders should be reviewed periodically and adjusted as needs and/or costs change. For example, if fall sports transportation exceeds original budget, then adjustments must be made either by reducing winter and spring transportation or by making a budget transfer. In no circumstances should an assumption be made that there will be money available to cover the anticipated over expenditures.

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