

BURKBURNETT ISD

PROCEDURES: PURCHASING

Goal: To ensure a systematic process to review and approve the purchase of goods and services in compliance with federal grants requirements, state law, Board Policy and local procedures.

Purchase Order Approval Authority:

- ❑ The Superintendent has delegated Director of Finance to approve all purchases that are less than \$50,000.
- ❑ The Board of Trustees retains the authority to approve all contracts for the purchase of goods or services for any single purchase that exceeds \$50,000.

On-Line Requisition System:

- ❑ The district shall use an on-line requisition system for all purchases.
- ❑ The Director of Finance or designee shall create all requisition system users and assign the appropriate account code(s).
- ❑ The Director of Finance or designee shall create all of the requisition approval paths in accordance with the district's Purchasing Flow Chart (refer to Exhibits).

Purchase Requisitions:

- ❑ Requisitions are internal documents and should not be forwarded to a vendor to place an order.
- ❑ All requisitions from grant funds (state/federal) shall comply with the **TEA Guidelines for Related Costs** and the **State & Federal Grants Handbook**.
- ❑ The requestor shall "submit" a purchase requisition using the on-line requisition system.
 - If the vendor that the requestor intends to purchase from does not exist in the vendor database, the requestor shall request to "Add New Vendor" through Skyward, once the vendor is approved or denied the requestor will be notified via email.
 - If the account code(s) that the requestor intends to purchase with do not have sufficient funds, the requisition will be denied and will require approval of a budget transfer.
- ❑ The requestor shall scan and attach all attachments for requisitions such as order forms, registration forms, or other special instructions via the Skyward.
 - If the requisition is for travel, follow the **Travel Procedures**.
 - If the requisition is for a field trip, Co-Curricular, or Extra-Curricular trip, follow the **Student Travel Procedures found in the District's Travel Procedures**.
- ❑ The requestor's supervisor (campus principal or department head) should receive an email notifying him/her that a requisition(s) are pending approval.
- ❑ The campus principal or department head shall review and approve all requisitions.
- ❑ The Director of Finance or designee shall review all requisitions prior to approving the requisition.
- ❑ The review shall include the following:
 - Requestor name
 - Shipping address
 - Vendor name and number

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- Reason - Verify that the reason matches the purchase and is properly spelled out
- Reference – Name of person (and room number if classroom teacher) that goods should be delivered to
- Attachment - If box is checked, the requisition should not be released until the attachment is received and reviewed
- Bid Number – Bid, quote, or Co-Op contract number, as appropriate. NOTE. If the requisition is for goods or services that were competitively procured, a copy of all bid/proposals shall be on file in the purchasing department.
- Catalog number
- Description – Detailed description of item or service (exceptions may include: Web Order, Order List attached, Contract/Scope of Services attached, etc.
- Unit of measure
- Unit price –if equipment with a unit cost equal to or over \$5,000, the object code must be 663X.
- Account code(s) – the account code(s) must match the purchase and location/department
- If any deficiencies are noted with a requisition, the Director of Finance shall contact the requestor to resolve the discrepancies.
 - If the discrepancies cannot be remedied, the Director of Finance shall “deny with notes” the requisition to the requestor.
- The Director of Finance shall “approve” all requisitions that meet the required review.

Purchase Orders:

- Purchase Orders are similar to a “promissory note” in the sense that it conveys to the vendor that if they provide the goods or services, the district promises to promptly pay for the goods or services.
- The Director of Finance or designee shall serve as the final approver of all requisitions. Upon approval by the Director of Finance or designee, the requisition becomes a purchase order and is assigned a system-generated number.
- The Accounts Payable Clerk shall distribute the purchase orders as noted below:
 - 2 District copies – 1 for Receiving Clerk and 1 for Accounts Payable files
 - 1 Vendor copy – Distribute to the vendor via fax or email
- The Accounts Payable Clerk shall file a district copy of all purchase orders in an alphabetic file pending receipt of the invoice, packing list, and receiving confirmation.