

General Guidelines for Purchasing of Goods and Services

OBJECTIVES:

1. **Obtain quality goods and services at the absolute lowest price possible keeping in mind that ALL purchases paid from district funds are assumed to be taxpayer dollars regardless of source**
2. **Ensure all purchase transactions are approved (prior to purchase as much as practical) by a manager responsible for the budget being charged**
3. **Ensure all financial transactions are approved/ratified by the Board of Education**
4. **Ensure all financial transactions are properly accounted for and supported using procedures and documentation acceptable to an independent auditor**

For certain types of purchases, coordinate with the following individuals prior to purchase:

1. **Director, Information Systems or Systems Administrator:** for technology related equipment, supplies, or software
2. **Director, Facilities and Maintenance & Operations or Director, Transportation (depending on type):** for powered equipment that will require on-going maintenance/repair
3. **Director, Facilities and Maintenance & Operations:** for school site structures, sheds, storage buildings, benches and fixed playground equipment (may require on-going maintenance costs to be paid by site)
4. **Senior Buyer/Logistics Specialist:** for furniture

NECESSARY ELEMENTS FOR REIMBURSEMENT RECEIPTS TO BE VALID ("Valid Receipts"):

1. ORIGINAL: no copies
2. ITEMIZED: Each item purchased is listed with a description, quantity, per item amount, and sub-total amount
3. NO PERSONAL PURCHASES: Receipt is only for business related items to be reimbursed. Personal purchases cannot be mixed on the same receipt.
4. PROOF OF PAYMENT included: Receipt shows evidence of payment being made. If not, a copy of credit card or bank statement evidencing payment must also be submitted.

NOTE: ALL BUSINESS FORMS that relate to expenditure transactions MUST be personally signed by the Principal/Department Head responsible for the budget. No facsimile or delegated signatures are allowed.

Use the following sequence for determining the best method for executing a purchase:

1. **Stores:** check the catalog first
2. **Office Depot account:** generally for office and instructional supplies
3. **Agreement for Short Term Services:** for expert professional advice, specialized technical and training services, presenters, or assemblies
4. **Open Purchase Order:** if recurring purchase of goods or services from the same vendor – check with Purchasing first for establishment of vendor account, if required
5. **One-Time Purchase Order:** check with Purchasing first for best vendor and pricing
6. **P-Cards:** For Management/Confidential Employees only

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- a. Use only after considering above options first
- b. Best for Internet purchases
- c. Can be delegated to another employee when express authorization given
- d.** Requires submission of Valid Receipts
- e. Technology related purchases (e.g. computing and peripheral devices, software, etc.) require approval from Cabinet and coordination with Information Technology PRIOR to making purchase
- f. Generally not recommended for purchase of furniture, fixtures, or equipment – equipment over \$250 requires asset tagging
- g. Purchase of services only in exceptional circumstances (e.g. field trip admissions)
- h. Purchase of food only in exceptional circumstances – requires prior approval of a Cabinet member
- i. Purchase of gift cards or certificates generally not allowed, except for student rewards or incentives – requires prior approval of a Cabinet member and maintenance of an accounting log for exceptional circumstances (*see box below*)
- j. Travel/Conference related expenditures limited to specified conditions outlined in #7 below
- k. Requires monthly review and approval of all transactions by manager responsible for the budget(s) charged and their immediate supervisor.
- l. Vehicle fuel purchases not allowed: mileage is reimbursed at a pre-determined per mile cost pursuant to other established procedures
- m. Valid Receipts must be submitted no later than the 12th of the month following the transaction date
- n. Total transactions limited to \$1,000 per month (transactions in excess require Cabinet approval to temporarily remove the limit)
 - i. Under certain circumstances, temporary increases to the P-Card purchasing limit can be requested
 - ii. To request an increase, **cardholder** must send an email to the Assistant Superintendent, Business Services explaining the need for the increase, the amount of increase requested, and the calendar month to enact it
 1. Please plan ahead. Generally, temporary limit increases will only be approved for transactions for which another purchasing method is not possible or practical in any circumstance, not just for rushed orders.
 2. Allow 1 business day for completion of the process
 3. An email will be sent back to the originator once the process is complete
- o.** *Input of descriptions, account codes (separate fields for each account code element), and submission of Valid Receipts must be completed no later than the 12th of the month following the transaction date. At year end, descriptions, account coding, and receipts for June are due by June 30th, prior to leaving for the summer [NOTE: Failure to provide the necessary information and documents in a timely manner may result in suspension or cancellation of P-Card privileges.*
 - i. Descriptions should be brief but sufficient and appropriate for adequate explanation in a public setting
 - ii. For purchase of Apps, descriptions must include the following:
 1. “App”

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2. App Name
 3. 2 to 5 words describing App purpose and/or functionality
7. **Costs/Reimbursements for Travel/Conference** : For Travel/Conference related expenditures
- a. No travel/conference related expenditures can be incurred or charged to P-Cards until a separate Travel/Conference Attendance Request form is submitted and approved, if required, under the following conditions:
 - i. Approval or ratification by Executive Council is obtained, when necessary (*see Exhibit to Board Policy 3350 for details*)
 - ii. Prior approval by the Board is obtained for travel that includes airfare, lodging, or is out of San Diego County
 - iii. Board Ratification is obtained for all travel not meeting the above guideline with any expenses other than for mileage and substitute costs
 - iv. If the travel has no expenses other than mileage and substitute costs, no Travel Conference Attendance Request Form or Board approval/ratification is required
 - b. Most expenses, including food purchases, that are to be reimbursed to the employee require submission of **Valid Receipts**
 - i. Reimbursement for food purchases related to travel/conference are also subject to the following restrictions:
 1. Reimbursed amounts are limited to the following pre-determined per meal/per person rates:
 - a. Breakfast = \$9 per day
 - b. Lunch = \$13 per day
 - c. Dinner = \$24 per day
 - d. Daily Maximum = \$46
 2. **Meal reimbursements are reported as taxable income for the employee UNLESS travel requires an overnight stay**
8. **Personal Reimbursement** : Last resort to be used only if above purchasing methods are not possible or practical
- a. Per employee reimbursement limited to once each trimester or after accumulation of at least \$50 in receipts
 - b. **Receipts over 6 months old will not be reimbursed**
 - c. **ALL reimbursement requests must be submitted on or before June 30 to be considered valid.**
 - d. No single item purchase over \$250
 - e. Single reimbursement generally limited to no more than \$250
 - f. Technology related purchases (e.g. computing and peripheral devices, software, etc.) require approval from Cabinet and coordination with Information Technology PRIOR to making purchase
 - g. Generally not recommended for purchase of furniture, fixtures, or equipment – equipment over \$250 requires asset tagging
 - h. Purchase of food only in exceptional circumstances – requires prior approval of a Cabinet member
 - i. Purchase of gift cards or certificates generally not allowed, except for student rewards or incentives – requires prior approval of a Cabinet member and maintenance of an accounting log for exceptional circumstances (*see box below*)

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- j. Vehicle fuel purchases not allowed: mileage is reimbursed at a pre-determined per mile cost pursuant to other established procedures
- k. Requires submission of Valid Receipts

Purchase of Gift Cards

- For adults: Not allowed
- For students: Allowed if provided as a reward or incentive directly associated with the instructional program
 - Requires completion of a written log with the following columns:
 - Recipient Name
 - Gift Card Description (From Where?)
 - Gift Card Amount
 - Signature of recipient
 - The completed log must total to the amount of Gift Cards purchased and be submitted to Fiscal Services
 - The log will be filed with the payment/reimbursement for audit documentation