

## **Purchasing Authorization and Control**

### **Purpose**

The purpose of this procedure is to inform and guide district staff with general purchasing requisitions and ordering practices for materials, furniture, supplies, equipment, repairs and other items or work necessary for the operation of school programs.

### **Scope**

This procedure applies to the Superintendent, administrators, supervisors and all other district employees.

### **Procedure**

#### **1. REQUISITIONS SUBMITTED USING PAPER FORM**

- 1.1. A district requisition form is completed by the requesting individual, either electronically or hand-written, and printed on paper. The requisition form requires the following information:
  - (a) School or department name, originator name and date originated.
  - (b) Vendor name, address, phone number, fax number and website (if applicable).
  - (c) Quantity and description of each item requested, including item number, unit price and estimated total price.
  - (d) A brief explanation describing how the item(s) will be used and the reason needed.
  - (e) Program or fund that the purchase is to be charged to.
  - (f) Purchase method (purchase order or procurement card).
  - (g) Special or additional instructions that may apply.
  - (h) Signature of originator, supervisor and Superintendent (or designee).
- 1.2. Additional information about the item(s) may be printed from a website or photocopied from a catalog and attached to the completed requisition form.
- 1.3. The requisition (and any additional information) is submitted to the requesting individual's supervisor for approval and signature. Additional supervisory approval and signature(s) may be required.
- 1.4. The fully-approved requisition is routed to the district Purchasing Specialist, who consults with the district Chief Financial Officer about proper account coding for non-standard expenditures.
  - 1.4.1. If the purchase will be made using federal funds in whole or in part, the following qualifying parameters will be confirmed:

- (a) The proposed expenditure of federal funds aligns with the purpose of the federal grant as stated within the iGrants application and profile page.
  - (b) The proposed expenditure of federal funds is a 'supplement' to the program and is not supplanting state or local funds.
  - (c) The proposed expenditure of federal funds is reasonable and necessary, and meets the guidelines stated in the federal Office of Management and Budget (OMB) Circular A-87.
- 1.4.2. The Purchasing Specialist determines the most feasible payment method to be used for the purchase.
- 1.4.2.1. The preferred method, a numbered purchase order, serves to encumber the expenditure against the appropriate account code. Each purchase order is approved by the Superintendent or designee prior to purchase being made.
  - 1.4.2.2. Alternately, a purchase may be made using a procurement card (P-card). The completed requisition form is forwarded to the Superintendent or designee for approval prior to the P-card purchase being made. The completed P-card requisition and purchase receipt is then forwarded to the Accounts Payable Specialist, who uses both as supporting documentation when processing the monthly P-card payment.

## **2. REQUISITIONS SUBMITTED ELECTRONICALLY**

### **2.1. Using Skyward Software System**

- 2.1.1. A staff member logs into his/her Skyward account, accesses, completes and submits an electronic requisition (see Supporting Documentation below).
- 2.1.2. Submission of an electronic requisition within Skyward automatically prompts a requisition approval alert via email to the staff member's supervisor. Approval by the immediate supervisor prompts an alert to the next level of supervisory approval required, as appropriate.
- 2.1.3. The Chief Financial Officer reviews electronic requisitions, including account coding, remaining budget balance, reasonableness of request, pricing, completion of all relevant fields, and inclusion of a quote, if applicable.
  - 2.1.3.1. If the purchase will be made using federal funds in whole or in part, the following qualifying parameters also will be confirmed:

- (a) The proposed expenditure of federal funds aligns with the purpose of the federal grant as stated within the iGrants application and profile page.
- (b) The proposed expenditure of federal funds is a 'supplement' to the program and is not supplanting state or local funds.
- (c) The proposed expenditure of federal funds is reasonable and necessary, and meets the guidelines stated in the federal Office of Management and Budget (OMB) Circular A-87.

2.1.3.2. If the requisition is less than \$500.00, the CFO may grant final approval. Requisitions in the amount of \$500.00 or greater are electronically forwarded to the Superintendent or designee for final approval.

2.1.3.3. Upon final approval, requisitions convert to purchase orders in the system within the Purchasing Specialist's queue. The Purchasing Specialist prints purchase orders and forwards to vendors.

## **2.2. Using CVA Student Records System**

2.2.1. Only requisitions pertaining to the purchase of instructional resources for students enrolled in the Columbia Virtual Academy (CVA) program will be processed through the CVA Student Records System (SRS).

2.2.2. All information concerning district-approved instructional resources, and related vendors and pricing details, are maintained within SRS.

2.2.3. Upon the CVA Teacher's approval of a student's Written Student Learning Plan (WSLP), Board-approved instructional resources for the student are selected within SRS from the CVA Course Catalog by the teacher, in cooperation with the student and parent or guardian.

2.2.4. Upon completion of each student's state-required enrollment documents and WSLP, SRS generates an electronic requisition for each student's selected instructional resources.

2.2.4.1. For instructional resources not already owned by the district and available for check-out through the district's CVA Instructional Resource Center, the Purchasing Specialist prints SRS requisition requests and prepares corresponding purchase orders as appropriate.

**Supporting Documentation**

6210F1-District Requisition Form

Skyward Requisition Entry Through EAPlus – 2012, Educational Service District 101

**Document History**

<b>Action:</b>	<b>Date:</b>
New	February 20, 2013
Revised	February 18, 2015
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Revised	