

PURCHASES BY EMPLOYEES ADMINISTRATIVE LEEWAY IN PURCHASING (PROCEDURES)

The Amber-Pocasset Board of Education realizes that it is necessary for employees to make personal purchases for professional expenses. When prior approval is granted, reimbursement can be made for these expenses.

Orders

Verbal orders, telephone orders, or any purchases made outside district guidelines will be the sole responsibility of the individual and not the responsibility of the school district.

Documentation

Proper documentation and procedures must be followed prior to reimbursement of expenses.

Reimbursement Not Allowed

Personnel will not be reimbursed for:

- personal long distance telephone calls
- movie rentals
- alcoholic beverages
- individual professional dues
- school materials ordered without permission

The business office shall submit a list of encumbrances for approval by the board of education before purchase orders may be issued, except when administrative leeway is authorized.

When an expenditure which, under normal conditions, would require prior board approval has to be made in an emergency situation, an exception is permitted with the following stipulations:

1. Definition: An emergency condition shall be defined as one in which failure to act immediately shall cause appreciable damage to physical facilities or the educational program, or endanger the life or health of members of the community, or impede the educational mission of the school system.
2. Purchase Order Limitations: In emergency situations, the superintendent may issue a purchase order without the approval of the board.

When an exception is permitted, the following procedures are to be used in the purchasing process:

1. The request for merchandise or services is initiated on the official school requisition form and given to the building principal for the principal's approval.

**PURCHASES BY EMPLOYEES
ADMINISTRATIVE LEEWAY IN PURCHASING
(PROCEDURES) (Cont.)**

2. If the building principal approves the purchase, the principal retains the triplicate copy and sends the signed original and duplicate copies to the superintendent.
3. If the superintendent approves the transaction, the superintendent signs and transmits both copies to the business office for preparation of the encumbrance.
4. At the next regular board meeting, the encumbrance is submitted to the board for approval.
5. If the board approves, a copy of the encumbrance or purchase order is used to place the order with the vendor.
6. The duplicate copy of the requisition is returned to the building principal to show the encumbrance was approved and that the purchase order has been placed.
7. When the merchandise arrives, the receiving employee certifies proper delivery by signing the packing slip or invoice and delivering it to the building principal.
8. The building principal or division head provides the information asked for on the official certificate of delivery. The principal clips the original invoice and certificate of delivery to the duplicate copy of the requisition and returns all three to the business office.
9. The encumbrance can now be liquidated.