

PURCHASING PROCEDURES

Options if the aggregate (not per unit) purchase is \$0.00 to \$25.00

1. **Petty Cash** can be used for these purchases. When cash on hand has decreased, a request for reimbursement should be submitted to the Division Office with attached receipts. All petty cash must be reconciled at year-end and any receipts should be handed in for reimbursement at year-end as well.
2. **Purchase Orders – Incidental Supplies** (Appendix B) can also be used for these purchases. This may be appropriate where there is no petty cash account and it would be more efficient to purchase an item in this manner.
3. **Regular Purchase Orders** can ALWAYS be used for any purchase. Unless timeliness or efficiency is an issue, these purchase orders should be used.

Options if the aggregate purchase is \$25.01 to \$400.00.

1. **Purchase Orders-Incidental Supplies** (Appendix B) can be used for these purchases. This may be appropriate where timeliness or on-sight purchasing is more efficient. The appropriate spending authority must sign and the account distribution must be completed. The white copy goes to the supplier and the yellow copy is forwarded to the Accounting Clerk at the Division Office. All invoices, packing slips and receipts must be initialed and forwarded as well.
2. **Regular Purchase Orders** can ALWAYS be used for any purchase. Unless timeliness or efficiency is an issue, these purchase orders should be used.

Options if the aggregate purchase is >\$400.00

Regular Purchase Orders must be used for these purchases:

- a) All purchase orders are to be done online through Employee Connect/Admin Connect.
- b) The purchase order will then be approved at the Board Office level and sent to the supplier.
- c) **IMPORTANT:** Under no circumstances should any item in this category be ordered prior to approval by the Division Office.
- d) All invoices, receipts and packing slips received should be initialed and forwarded to the Division Office
- e) If a rare or unusual circumstance requires deviation from the above procedures, prior approval must be obtained from the Secretary-Treasurer.

Returned Items:

Items should never be purchased on a trial basis without a Purchase Order. When items are returned, the supplier must be contacted and the attached "Returned Goods Authorization" form must be completed and forwarded to the Division Office.