

Rowland Unified School District

Purchasing Department

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# PURCHASING MANUAL

# POLICY AND PROCEDURES



2018-2019

July 23, 2018



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### I. Introduction

#### A. ABOUT THIS MANUAL

The Purchasing Department is responsible for procuring the supplies, equipment, and services necessary to provide a quality instructional program for District staff members. The purpose of this manual is to outline procedures for making purchases and to provide a reference tool and a valuable training tool to assist site and District Office staff.

To that end, this reference manual has been developed so that all staff members are aware of the procedures that will allow them to purchase...

- ✓ The appropriate item
- ✓ At the price that is most cost effective
- ✓ While meeting all legal and internal control requirements

#### B. PURPOSE AND FUNCTION OF THE PURCHASING DEPARTMENT

Under the direction of the Assistant Superintendent of Administrative Services, the Rowland Unified School District operates a centralized purchasing system administered directly by the Director of Purchasing.

The centralized purchasing system includes:

- a. The purchase of supplies, equipment, and services as well as the development of bid specifications, receipt of bids, and maintenance of contracts as necessary to perform this function
- b. The function of the District Warehouse includes the stocking of the warehouse, the filling of warehouse stock orders, and the delivery of warehouse orders and other purchases to District sites.
- c. The Administration of the District's equipment inventory, including the purchase and tagging identification of equipment, as well as the sale or disposal of obsolete and/or surplus property

The centralized purchasing system of the Rowland Unified School District exists solely to serve the schools and departments of the District. It utilizes professional procedures that account for multiple volume purchases and lower costs through standardization. In addition, the purchasing staff keeps up-to-date information on available products, services, and vendors available to the District, as well as being knowledgeable about the various laws and regulations that govern purchasing by a governmental agency.

The fundamental objectives of this central purchasing unit are to:

- a. Ensure "cost effectiveness" in order for the District to obtain the best products or services for the dollar...that is, achieving the lowest ultimate cost rather than the lowest initial price and thus obtaining the most economical use of District resources



### I. Introduction (continued)

- b. Provide high quality service. The Purchasing Department continually researches new products and vendor sources, as well as striving to provide a quick response time to purchasing and delivery requests
- c. Maintain strong internal controls to safeguard District assets by preventing theft or waste of resources, as well as ensuring that all applicable laws and regulations are followed

#### **LET US HELP:**

The Purchasing staff is here to help you. Please allow us to use our purchasing expertise on your behalf for all your supply and service needs. If you have any purchasing questions or needs, please contact the Purchasing Department at x8374 or e-mail.

### C. METHODS OF PROCUREMENT

Methods available to District staff to purchase goods and services generally fall into three categories:

- ✓ ***District Warehouse:***  
Commonly used supplies are ordered from the District Warehouse. This is accomplished through the site or department submitting an electronic Stock Requisition utilizing *Smarte Tools* directly to the Warehouse.
- ✓ ***Purchase of Non-Stock Items and Services:***  
If you would like to procure goods not stocked in the warehouse or provide outside services not provided by District staff, the site or department should submit a properly approved electronic Purchase Requisition utilizing *Smarte Tools* to the Purchasing Department, which in turn, generates a Purchase Order to the appropriate vendor.
- ✓ ***Direct Purchases:***  
In some limited circumstances, District staff may need to make purchases directly. Reimbursements for direct purchases are done through petty cash (petty cash is not to exceed \$50.00) at the various sites. Staff may only make direct purchases with prior and proper approval from their direct supervisor.

Detailed procedures for each of these options are outlined later in this manual.



### I. Introduction (continued)

#### D. DISTRICT POLICIES REGARDING PURCHASING

The Board of Trustees has the ultimate authority and approval over what the District purchases. All procedures are developed and written to provide detailed, practical guidance to support the responsibilities and goals as outlined in Board Policy, BP 3310 “The Superintendent or designee shall develop and maintain effective purchasing procedures that are consistent with school financial controls and that ensure the district receives maximum value for items purchased.”

The Rowland Unified School District Board Policies that relate to purchasing are BP3310. The following is a summary of District purchasing policies.

#### **Purchasing Policies:**

##### **1. Purchasing Authority**

The Purchasing Department of the Rowland Unified School District has been given the exclusive authority by the Board of Trustees and State law, unless otherwise stated, to:

- ✓ Initiate and conduct negotiations concerning the purchase of materials, equipment, supplies, and services for the District.
- ✓ Obligate the District for goods and services duly requisitioned and approved.

#### **You should not do the following:**

**X** Unauthorized orders or commitments made by faculty or staff are **not** binding on the District. Individuals representing the Rowland Unified School District without approved purchasing authority **cannot** obligate the District to any legal commitment.

**X** Individuals who place unauthorized orders and circumvent Purchasing Department procedures may be held **personally responsible** for settlement of unauthorized purchases (i.e., these individuals may have to pay out of pocket.)

##### **2. Personal Purchases**

The Purchasing Department is not authorized and will not arrange personal purchases for faculty or staff. The use of the District’s name, Tax I.D. number, or any other means which with District authorization to obtain a reduced price for any product or service being purchased for private use is **strictly prohibited**.

##### **3. Quality of Goods**

In order to provide quality assurance and product safety, the Purchasing Department may question the quality, quantity, and type of material requisitioned and may suggest alternate items.



### I. Introduction (continued)

#### 4. Energy Star Partner

New electronic appliances should be “energy star” labeled. All new appliances such as televisions, refrigerators, and microwaves should bare this symbol. “ENERGY STAR is a joint program of the U.S. Environmental

Protection Agency and the U.S. Department of Energy helping us all save money and protect the environment through energy efficient products and practices.”

#### 5. Selection of Vendors

The selection of sources and vendors is at the discretion of the Purchasing Department only. Other sources may be suggested by other departments and will be considered whenever economically feasible or expedient to do so. Local sources are preferred and utilized whenever possible.

#### 6. Advance Payments

Generally, payment to a vendor is made when goods have been received or services performed. Advance payments are **usually not allowed** except for certain purchases with extenuating circumstances. In either case, the proper level of management, either the Superintendent or Assistant Superintendent of Administrative Services’s, approval must be obtained before the District is obligated in any way.

#### 7. Funding Source/Budget Approval

Principals, Department Heads, or other managers should only approve Purchase Requisitions or Purchase Orders for the procurement of goods or services with express personal knowledge of adequate funds available in their budget. If approvals are made and it is subsequently discovered that funds are not available as indicated by a red account strand in the line item budget in *Smarte Tools*, it will be the responsibility of the approving manager to reallocate funds from another budget line item under their responsibility to adjust the Purchase Requisition amount in order to provide for payment of the goods or services. This process is known as a Budget Transfer in *Smarte Tools*.

#### 8. Reimbursement of Expenditures

The District is under no obligation to reimburse employees for expenditures made by employees from their personal funds for District expenditures. The only document that legally commits the District to pay for a purchase is a properly approved District Purchase Order issued by the District’s Purchasing Department.

#### 9. Multi-Year Commitments and Other Contracts

The Board of Trustees has the sole authority to obligate the District to multi-year commitments and other contracts. No District staff member may sign a multi-year lease for either real or personal property without first receiving Board of Trustees approval through the Assistant Superintendent of Administrative Services. Similarly, only authorized staff members may sign contracts, contingent upon prior approval by the Board of Trustees or the Superintendent if the amount of the contract is under \$50,000 (PCC 20111 and Ed. Code 17605) and later ratified by the Board.

Questions concerning these policies should be directed to the Director of Purchasing.



I. Introduction (continued)

E. WHO’S RESPONSIBLE?

The following chart outlines the roles and responsibilities assigned to those involved in the District purchasing process:

<b>Board of Trustees</b>	Establishes overall purchasing policy to ensure goods and services are purchased in a prompt, cost-effective, and legal manner
<b>Assistant Superintendent of Administrative Services</b>	Establishes, by direction of the Board of Trustees and the Superintendent, District purchasing procedures to ensure that requests for purchases receive the proper review and follow Board Policy. Presents contracts, bid results, and recommendations for approval of bids to the Board of Trustees.
<b>Staff/Employee</b>	Identifies the need and obtains approval of the responsible site and/or program manager(s), to initiate the purchasing process for goods or services
<b>Principal or Dept. Manager</b>	Insures funds are available, directs secretary and/or clerk to create requisition for goods or services, approves purchase and submits Purchase Requisition to the Purchasing Department for review
<b>Purchasing Department/ Director of Purchasing</b>	<p>Holds <b>sole authority</b> to prepare and issue Purchase Orders for goods or services.</p> <p>Insures legality of all purchases.</p> <p>Acts as a clearinghouse for vendors and vendor negotiations.</p> <p>Coordinates all advertised bids.</p> <p>Establishes purchasing standards and specifications.</p> <p>Supervises District Warehouse and maintains inventory control.</p> <p>Disposes of surplus or obsolete materials</p>
<b>Warehouse</b>	<p>Receives all goods and verifies accuracy of delivery.</p> <p>Forwards receiving documents or proof of delivery to Accounts Payable Department.</p> <p>Delivers goods received to appropriate sites.</p>
<b>Fiscal Services Dept.</b>	<p>Verifies correct usage of budget codes to assure compliance with State of California regulations.</p> <p>Pays the vendor after the materials, equipment, or services are received and an invoice has been submitted by the vendor.</p>



## II. Purchasing Procedures

### A. WAREHOUSE ORDERS

The District maintains and operates a central warehouse that stocks commonly used supplies. Bulk quantity ordering and off-site storage provides a convenient and cost effective means for site and department personnel to procure commonly used supplies.

The majority of supplies utilized within the District are typically stored in the District Warehouse. The Purchasing Department makes every effort to consistently stock all commonly used supplies in the Warehouse. Suggestions for additions to the Warehouse stock are welcome and should be directed to the Purchasing Department.

#### **Ordering from the District Warehouse**

*Ordering procedures are as follows:*

- ✓ Determine items to be ordered. (See District Warehouse Catalog in *Smarte Tools*.)
- ✓ Consolidate orders as much as possible. Make sure that stock number and catalog description match.
- ✓ Determine appropriate account code for which you are charging the warehouse supply order. (For additional information regarding determination of account codes, see District's Chart of Accounts. The District's Chart of Accounts is sent to the school site secretary/department clerk at the end of each fiscal year. If you are in need of this document, please contact the Director of Fiscal Services.)
- ✓ Verify adequate funds are available in the selected account to be charged.
- ✓ Complete an electronic Stock Requisition utilizing *Smarte Tools*. The form is available through your site's Principal's secretary or department clerk. The requisition should be approved by the Site Principal or Department Head and then forwarded to the Purchasing Department for processing.
- ✓ Warehouse deliveries to sites are made approximately once a week; on each sites scheduled date.
- ✓ To check on the status of an order, call the Warehouse at x8346 or e-mail.

#### **Site Inventories:**

The Purchasing and Warehouse staff is dedicated to expediting orders as quickly as possible; therefore, there should not be a stockpile of supplies at individual sites. Every effort should be made by site administrators to limit supplies kept on-hand. By limiting site inventories, the District accrues several benefits:

- ✓ Less money tied up in inventory sitting on shelves. (The objective is to make available funds for immediate supply needs that might otherwise have been expended on stagnant inventory.)



### II. Purchasing Procedures (continued)

- ✓ Less chance of purchased items becoming obsolete or unusable while sitting on your shelves – i.e. paper discoloring or ripping and now not usable, etc. (The objective is to not waste funds on items that are unusable.)
- ✓ More storage space at the site for items needing storage. (This prevents expenditures for storage bins at the site and less chance of loss or pilferage of supplies.)

### B. PURCHASE OF NON-STOCK GOODS AND SERVICES

To procure items not stocked in the District warehouse or to arrange for services, District staff should contact the Purchasing Department at x8374 or by e-mail. The following provides a general overview of procedures for the purchase of non-stock goods and services. Following this overview are more detailed procedures for special handling/funding.

#### Detailed Procedures for Issuing a Purchase Requisition

1. Determine the item or service to be ordered. Identify the account code to be charged. (Please refer to the District Chart of Accounts (COA) or contact the Fiscal Services Department for the appropriate account numbers. The District's Chart of Accounts is sent to the school site secretary/department clerk at the end of each fiscal year. If you are in need of this document, please contact the Director of Fiscal Services.)
2. Prepare an electronic Purchase Requisition form:
  - a. Indicate an accurate description and specifications for every item listed including brand name(s), model or catalog number(s) size, color, etc. If specifications are not clear or are incomplete, a request for clarification will be made by the Purchasing Department. Include catalog cuts, specification sheets, and supporting documents and send directly to the Purchasing Department by separate cover. You may also attach to a Purchase Requisition in *Smarte Tools*, which is the preferred method. Reference the electronic requisition number on all supporting documents so they may be matched correctly.
  - b. If the item(s) ordered must be exact and cannot be substituted type "NO SUBSTITUTE" on the Purchase Request.
  - c. The estimated cost of each item ordered should be properly calculated, and a total must be listed on the request. (For estimated prices check with the Purchasing Department.) If unknown, use \$1.00 for forwarding purposes, and Purchasing will edit accordingly but make a note that editing is needed.
  - d. List suggested sources of supply. Provide any correspondence for specialty items, and/or the vendor contact, whenever possible.
  - e. Include delivery charges, if applicable.



### II. Purchasing Procedures (continued)

- f. California sales tax must be paid on all taxable items. Note that even if an out-of-state vendor does not charge sales tax directly, the District is required by State law to submit the appropriate amount of sales tax to the Franchise Tax Board. Therefore, sales tax should always be applied to all applicable items.

Proposal Requirements:

- Labor cost (total hours x rate)
- Estimated time to complete project
- Fees (if applicable)

- g. All items must be delivered to the warehouse unless authorized by Purchasing Dept.

#### Status of Requisition

Checking on the status of your requisition? The location and/or disposition of your requisition may be available on line, or you may call the Purchasing Department at x8374 or by e-mails for details. Please do not call the vendor directly.

#### Purchases from Categorical Funds

Categorical Programs are those programs such as EIA-LEP, Title 1, Special Education, etc., that are separately funded by either the State or Federal government. Purchases from these funds must meet the specific requirements of the program and are often subject to additional auditing procedures by the granting government agency or the District's independent auditor. Therefore, all purchases made from these funds must be approved by the Director of Special Project, Director of Pupil Services or the Director of Special Education as applicable through the routing system in *Smarte Tools*.

#### Categorical Program Expenditures

If your purchase requisition is being coded to an account code for a categorical program, you must have it approved by the Director of Special Projects program before submitting it to purchasing. By approving the purchase requisition for expenditures from categorical funds, the director is verifying that (1) funding exists in the budget for the item and (2) the expenditure being made meets all the legal requirements of the program.

In addition to the program manager, additional approvals may be necessary for categorical expenditures:

- ✓ Purchases from School Improvement Program (SIP) funds must be approved by the School Site Council (SSC). Approval must be noted in School Site Council minutes.
- ✓ All categorical purchases require approval by the Assistant Superintendent, Educational Services.
- ✓ Other programs may have other approval requirements. The Director of Pupil Services is responsible for ensuring that all expenditure requirements are met.



### II. Purchasing Procedures (continued)

#### **Contracts for Personal Services (Using Independent Contractors and Consultants):**

When it has been determined that a specific service is required but cannot be performed by District employees, nor from any other public agency at no cost to the District, the District may then choose to have these services provided by an independent contractor (or “consultant”) with a Professional Services Contract.

#### Independent Contractor vs. Employee

The Internal Revenue Service (IRS) has very specific guidelines regarding whether an individual is an employee or an independent contractor (consultant). If the IRS determines that somebody is paid as an independent contractor (without payroll deductions and tax reporting) should have been classified as an employee, the District could suffer severe financial penalties. Additionally, the District is required to abide by its negotiated contracts with CSEA regarding compensation, working conditions, etc. of its employees. Therefore, it is very important that anyone providing services for the District is properly classified as an employee or as an independent contractor.

In general, *consultants* are individuals independent of the District who give professional advice or services, are in business for themselves, offer their services to the general public (usually working for more than one client), set their own working hours and conditions, are self-supervised and self-trained, have an investment in their own tools, equipment and facilities, and do not consider themselves an employee of the District.

In contrast, an individual is considered an *employee* when the District has the authority to direct the individual who performs the services, not only as to the results to be accomplished, but also as to the details and means by which they are accomplished. The District sets the hours and place of work, provides supervision, training and tools, and evaluates the employee. The regularity, continuity, and exclusivity of the relationship between the District (employer) and the employee also aid in determining whether an employee or consultant relationship exists.

If you need help in determining if a person is an independent contractor or employee, contact the Purchasing Department for help.

#### **Instructions for Personal Service Contracts**

All contracts for personal services require a Board approved contract before the consultant can begin services to the District. At a minimum, the contract should contain the following elements:

- ✓ Term of the contract
- ✓ Amount to be paid
- ✓ Payment schedule
- ✓ Description of services to be provided (The description of services should be as detailed as possible.)
- ✓ Social Security Number
- ✓ W9 form



### II. Purchasing Procedures (continued)

Contact the office of the Assistant Superintendent of Administrative Services for a sample agreement.

The manager initiating the Personal Services Contract must verify that funding is available for the agreement before the contact is submitted for Board approval.

Once the Board has approved the contract, a Purchase Requisition should be prepared and should agree with the terms of the contract. Verify account code on the Purchase Requisitions corresponds to the funding source approved by the Board.

All consultants must complete a W-9 Form to report their tax identification number to the District. The District will follow all IRS and FTB regulations regarding non-employee compensation reporting.

#### **Purchases of Equipment**

The California State Accounting Manual, (CSAM), as well as District internal control procedures, requires that all equipment valued at over \$500 be tagged as District property, inventoried and tracked. All equipment and furniture MUST be delivered to the District warehouse so that it may be logged and tagged. If for some reason equipment must be delivered directly to the site, warehouse staff will make arrangements to log and tag the equipment at the site where the equipment was delivered.

#### Purchases of Computers and Other Technology Equipment

District policy is to standardize technology equipment and software throughout the District. The District's Technology Plan outlines the District's general standards related to technology, including such items as requirements for equipment, what equipment will be purchased and supported at each site, and which programs will be supported, etc. The District Technology Department has the responsibility of enforcing these standards as well as providing the necessary technical support for approved equipment. Therefore, all technology purchases must be approved by the Director of Purchasing after consultation with the Director of Technology, including purchases made from categorical funds.

District resources for technology support are limited. Non-standard equipment and software CANNOT be supported. The Technology Department can assist with determining and coordinating technology needs and the purchase of the correct hardware/software to meet those needs.

#### **Leases and Other Multi-Year Commitments**

The Board of Trustees has the sole authority to obligate the District to multi-year commitments. The Board has authorized the Purchasing Department through the Assistant Superintendent of Administrative Services to negotiate on behalf of the District for the following items:

- ✓ Multi-year or open-ended service agreements,
- ✓ Multi-year or open-ended personal services contracts
- ✓ Multi-year leases for equipment, musical instruments, computers, vehicles, etc.
- ✓ Any classroom modular leases



## II. Purchasing Procedures (continued)

### Contracts

The Board of Trustees has the sole authority to approve contracts for the District. Board policy allows only the Superintendent, Assistant Superintendent of Administrative Services, Director of Purchasing, Director of Food Services, and the Director of Facilities, Maintenance, Operations and Transportation to sign contracts on behalf of the District. If necessary, contracts may be reviewed and approved by District legal counsel. For specific questions about contracts, please contact the Assistant Superintendent of Administrative Services.

### Subscriptions and Membership Dues

When submitting a Purchase Requisition for a subscription or membership, please note the following:

- ✓ Use correct account code to indicate whether requisition is for dues or subscriptions. Make sure to distinguish between an “instructional” or “non-instructional” expenditure. (See the Fiscal Services Chart of Accounts for more information regarding the coding of accounts.)
- ✓ Membership in professional organizations often includes the benefit of receiving a subscription to a professional journal or magazine. If the subscription is included in the price of membership, and is received merely as another benefit of being in the organization, the expense should be coded to memberships.
- ✓ Sales Tax is required on all subscriptions.
- ✓ Sales Tax is not required on memberships.
- ✓ Provide a complete “MAIL TO” address of school or department and please highlight.

### Purchase Orders

Purchase Orders (“POs”) are legal documents that obligate the District to pay for items that are being ordered. A P.O. is the District’s promise to pay, once an item is delivered and accepted by the District. Conversely, without a properly approved and issued PO, the District is under no obligation to pay for goods or services received, even if the goods or services were procured by a District staff member.

District policy mandates that no purchase or obligation to buy is to be made by the District without first securing a purchase order, except in the following instances:

- ✓ Payment of salaries and benefits

### NO OTHER EXCEPTIONS WILL BE ALLOWED

<b>Single Use PO</b>	For a specific quantity ordered once (ordered-delivered-paid).
<b>Blanket PO</b>	For repetitive, undetermined purchases of small value or quantity. This would generally apply to supply items. This system is not to be used for high-value purchases, equipment or specified orders and services.
<b>Emergency PO</b>	When essential to prevent serious delays or when the preservation of life, health, safety, or property may be affected. P.O. must be issued only with the concurrence of the Director of Purchasing.



## II. Purchasing Procedures (continued)

### C. DIRECT PURCHASES

The following types of Purchase Orders are used by the District:

#### Petty Cash

A petty cash fund is maintained at various sites for small purchases:

- ✓ Petty cash is used for diminutive emergency purchases less than \$50.00.
- ✓ Employee must get authorization from their supervisor for emergency purchase.
- ✓ After employee makes purchase they complete the petty cash form and attach the receipt. The form must be signed off by authorizing supervisor. The form also indicates the account to be charged for the purchase.
- ✓ The employee brings the form to Fiscal Services and the purchase is approved, petty cash is given to the employee.
- ✓ The respective department's clerk does the requisition to reimburse petty cash charging the appropriate account.
- ✓ Accounts Payable cuts the check and petty cash is replenished.
- ✓ Current petty cash is on hand at various sites.

#### Employee Reimbursement

The District maintains a Purchasing Department to take care of all of the details of purchasing supplies and services for District staff. In order to maintain meaningful internal controls, it is the policy of the District that all expenditures of the District be made through the Purchasing Department. It is expected that most employees will not have to make purchases on the District's behalf from their personal funds. All expenditures should be made through the District Purchasing Department.

If an employee makes a purchase from their personal funds, for whatever reason, the District is **not** obligated to reimburse the employee. The only document that legally commits the District to pay for a purchase is a properly approved District Purchase Order issued by the District's Purchasing Department. Therefore, an employee making a purchase from his/her own funds takes the risk upon himself or herself that he or she **will not** be reimbursed for the purchase.

If a vendor delivers merchandise to the district without an approved Purchase Order, the vendor will be sent a letter of non-compliance. The Vendor will then run the risk of not being able to continue to do business with the Rowland Unified School District.

If an employee feels it necessary to make a purchase for the District, and then be reimbursed, **a requisition must submit in *Smarte Tools* for proper reimbursement**



### II. Purchasing Procedures (continued)

The following procedures apply:

- ✓ All purchases must be pre-approved by the employee's supervisor. The supervisor is responsible for ensuring that adequate budgeted funds are available for the purchase.
- ✓ All expenditures must be supported by appropriate back up (original receipt) by attaching to requisition in *Smarte Tools*. Provide original documents to secretary/department clerk. **The following are not acceptable forms of back up: photocopies of receipts, faxes, or other non-original receipts.**
- ✓ The District reserves the right to not reimburse an employee for a District-related expense, even if appropriate back-up is presented.
- ✓ If the need should arise for the use of purchase to be made through District's Corporate Credit Card, such as conference accommodations, company does not accept purchase order, or an item that needs to be purchased within the week, a "Requisition made out to US Bank Cal Card" must be submitted to in *Smarte Tools*.

#### D. TRAVEL AND CONFERENCE

Reimbursements for travel related expenditures will only be made for expenditures related to conferences, workshops, meetings, etc. as outlined in Board Policy 3350.

Only necessary and actual expenses of travel by employees and Board members of the District will be paid by the District. All requests for travel reimbursement for District business are expected to be reasonable and take into consideration limited District resources.

All travel must be at the lowest available commercial rates:

##### Travel & Conference Expenses

###### Transportation

The employee and his/her supervisor should consider the expense of driving vs. purchasing an airline ticket, taking into consideration the time savings of flying, to determine which method of travel should be used. If flying, the employee should plan for travel and purchase airline tickets far enough in advance to secure the best possible fare. Contact the purchasing department for purchase of airline ticket airfare.

###### Overnight Accommodations

The employee should make every effort to schedule meetings and related travel times so that overnight accommodations are not needed. Reimbursement for overnight accommodations will only be made when travel time to the conference, meeting, etc. *from the District Office* would make it unreasonable for the employee to travel to and or from the business meeting or conference on the same day.

###### Meals

Reasonable meal expenses, based upon the travel location, will be reimbursed. State law prohibits reimbursement for alcoholic beverages. If meals are included with conference registration fees, additional reimbursement for meals will not be made to the employee if he/she chooses to go out for meals.



### II. Purchasing Procedures (continued)

Reimbursement for meals shall be based upon actual and necessary meal costs not covered by registration fees. Meal reimbursement shall not exceed **\$46.50** per day.

#### Mileage

**Effective January 2018**, mileage is currently reimbursed at \$0.545 per mile per IRS approved rates (subject to annual change). For employees who receive a monthly mileage allowance, mileage will only be reimbursed for travel above and beyond normal expected driving. For those employees who use the "Mileage Compensation Report" form all mileage reimbursement must be submitted within the fiscal year incurred (July 1 – June 30). Any mileage reimbursement received after end of fiscal year (June 30) will not be reimbursed.

#### **Travel & Conference Procedures**

##### Prior to Traveling:

1. The employee should complete a "Request to Attend Conference." (Form is available from site secretary or online through District website.)
2. *Request is approved by principal/administrator. If travel is to be paid for from categorical funds, the Director of Student Services should approve the request before travel.*
3. Forward site approved request to appropriate Assistant Superintendent for District approval. If total cost of trip is **over \$1,750**, it will also require Board Approval.

##### After Travel:

1. Within five days of return from travel, employee completes "Expense Account" form.
2. Attach original receipts to form – no copies or faxes. For expenditures made by credit cards, the original credit card slip must be attached – monthly statements are not accepted.
3. Submit Expense Account form, along with signed Request for Permission to Attend, to Accounting for Reimbursement.

Employees that use District issued credit cards for travel expenses should still complete Expense Account form.

If an employee is unable to pay for travel expenses in advance, they are to contact principal's secretary to make arrangements with the Purchasing Department. Advance payment for registration must be requested at least three (3) weeks prior to conference. In addition, a "Requisition Order Worksheet" for the use of District's Corporate Credit Card must be submitted.



### III. Other Procurement Issues

#### A. RECEIVING DELIVERIES FROM THE WAREHOUSE

Items ordered with a Purchase Order will be delivered to the site from the District's Warehouse. Warehouse deliveries are made only to one designated point at each site. The site is responsible to disperse items received to the appropriate department/classroom.

The representative at your site receiving the merchandise (typically the principal's secretary and/or office manager) assumes the receiving responsibilities described below. However, the employee that ordered the merchandise is responsible for verifying and inspecting what has been received upon delivery from their site representative.

Mistakes do happen. There is no way to guarantee that every item shipped is the right item and that it will arrive in good condition. Most of the errors and damages are caught at the Warehouse. Using the following guidelines will help catch errors early, and minimize problems associated with those inadvertent errors.

##### **Verify Delivery Site:**

Ensure packages being delivered are addressed to the correct site. If item delivered is not intended for your site, *do not accept it!* If unintended delivery is accepted, the District can incur expenses of returning packages, etc.

##### **Verify Number of Packages:**

The person signing for delivery from the Warehouse should account for the number of packages on each P.O./Stores Order, verifying that amount of items agrees with amount indicated on the delivery slip. (NOTE: The Warehouse delivery person will not go through the packages to verify contents. You will receive a copy of the receipt slip.)

##### **Verify Contents:**

After the delivery person has left, it is the site's responsibility to promptly verify for correctness and concealed damage. Within a reasonable amount of time, make sure the item is in working condition: Test each item to make sure all the items ordered are in proper working order.

Discrepancies such as shortages, overages, damage, non-working or wrong products should be reported to the Purchasing Department immediately.

Items requested to be returned due to incorrect order or items not wanted after receipt, may incur return shipping charges and/or re-stocking fees from vendor. The charges will be made to the account used to order the materials from the original P.O.

##### **Receiving Stores:**

When receiving Warehouse orders, the Warehouse delivery person should indicate which packages go with the warehouse requisition to be signed. Verify that the number of packages received agrees with that indicated on the packing list before signing for the order. A copy of each packing list will be provided. It is the site's responsibility to promptly verify the pick-list (also known as packing list) against the items received.



### III. Other Procurement Issues (continued)

#### B. EQUIPMENT AND OTHER REQUESTS

The following procedures apply to repairs of District property:

##### **Unsafe conditions**

The safety of our students and staff is the primary priority of the District's Maintenance and Operations staff. If you become aware of an unsafe condition that needs immediate attention, contact the Building Services Department at x3015 or enter request on *SchoolDude*, Maintenance Direct module.

##### **Office equipment (typewriters, adding machines, fax machine, copiers, etc.), contact the Technology Department**

Enter request on *SchoolDude*, ITDirect module.

##### **Computers and other Technology Equipment**

Enter request on *School Dude*, IT Direct Module.

##### **Audio-visual equipment (LCD Projectors, movie projectors, filmstrip projectors, overhead projectors, cassette recorders)**

Repairs should be arranged through the Technology Department for district-owned audio/visual equipment: Enter request on *SchoolDude*, ITDirect module.

##### **Televisions**

TVs must be either in an approved wall mounted bracket or attached by safety strap to a cart. If District M&O staff did not mount the TV to the wall and the bracket is not approved, contact M&O immediately to have the correct wall mount installed. If TV is on a cart and does not have a safety strap, contact the M&O Department immediately so TV can be strapped down properly.

##### **Custodial equipment**

Contact the Purchasing Department for current contract information.

##### **Furniture or Other Carpentry**

Submit Work Order to through *SchoolDude*, Maintenance Direct module.

#### C. ACCEPTING DONATIONS OF COMPUTERS AND OTHER EQUIPMENT

District staff members may be contacted by parents or other community members wanting to donate old computers, printers, and other technology equipment to the District. Unfortunately, the experience has been that most equipment being donated is broken, outdated and/or incompatible with current District equipment, making it unusable to the District. DO NOT accept any computer donations unless the following criteria is met:



### III. Other Procurement Issues (continued)

1. Knowledge that the site/school can use the equipment;
2. The equipment is compatible with equipment currently in use; and
3. It will not require any additional work or support on the part of the District Technology staff to repair or service the equipment.

If potential donation does not meet above criteria and donation needs to be tactfully refused, a possible response one might use is:

*“Thank you so much for thinking of us when you had a donation to make. Unfortunately, we have District standards for computer equipment and your donation doesn’t meet those criteria – it would not be compatible with the equipment we are currently using - so we won’t be able to accept it.”*

### D. DISPOSING OF EQUIPMENT

State law governs the disposal of equipment and other property that has been purchased with taxpayer dollars. Other state laws dictate the method of disposal of items that have been determined by the State to be hazardous waste. In addition, items that have been inventoried and capitalized by the District must be removed from District accounting records when the property is disposed of.

Notify the Purchasing Department if you have equipment or furniture that is no longer needed by filling out the Surplus Equipment Worksheet and sending it to Purchasing. Items should be stored at the site in a central location until the District can arrange to have them picked up. The District may offer them to other sites before disposal. The District will then periodically ask the Board for permission to dispose of the surplus property.

Even if a site determines an item is no longer of use, **do not** throw it in the dumpster. State law requires that all real and personal property determined by the District to be surplus property is properly disposed of through Board action.

Computers, TVs, and other electronic equipment may contain parts which are considered hazardous waste by the State of California. **Under no circumstances** may these items be disposed of by tossing in the dumpster. Contact Purchasing for proper disposal.



#### IV. References

##### BOARD POLICIES

BP3312	Contracts
BP3310	Purchase of Supplies and Equipment
BP3311	Bids, Award of
BP3270	Equipment, Books, Textbooks
BP6161.1	Selection and Evaluation of Instructional Materials and Similar

##### LEGAL REFERENCE

###### Education Code

39656	(Delegation of powers to agents; liability of agents)
39657	(Delegation of authority to purchase supplies and equipment; limitations on expenditures; review; personal liability)
35010	Control of district by board of trustees or board of education
35035	Powers and duties of superintendent
35250	Duty to keep certain records and reports
35272	Educational and athletic materials
35276	Competitive bidding (permits determination by lot when identical bids are submitted)
41010	Accounting system
41014	Requirement of budgetary accounting

###### Public Contract Code

20111	Expenditures in excess of specified amount
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