

Cape Girardeau Public School District No. 63

Purchasing

Adopted: July 2008

INTRODUCTION:

The purpose of this procedure is to provide guidance in the purchasing of products and services on behalf of the Cape Girardeau School District by purchase, lease, or rental in conformance with all applicable policies, statutes and regulations. Acquisition of necessary products and services should be done as economically as possible, while giving fair consideration to suppliers. Employees, under no circumstance, may knowingly provide preferential treatment to any vendor for products or services.

PROCEDURE:

Purchase Orders

1. **ONLINE PURCHASE ORDERS:** The online purchase order encumbers future purchases to ensure proper monitoring of budgets. A purchase order must be submitted for approval, approved by the Budget Administrator and Director of Finance, and printed **prior** to making a purchase. Purchase orders that create a negative budget will be rejected.
2. **PURCHASE CARD PURCHASE ORDERS:** A purchase order must be entered, approved, and printed for all expenditures over \$200 placed on the purchase card **prior** to making the purchase. The vendor name for purchase card POs must be entered as Commerce Bank. The name of the vendor should be placed in the note section of the PO.
3. **BLANKET PURCHASE ORDERS:** Blanket purchase orders may be established with vendors to purchase items for a specified period of time. The total of a blanket purchase order can not exceed \$2,000. Equipment can not be placed on a blanket purchase order. Specifications that should be included in the purchase order are time period of purchases, items to be purchased, and information regarding a specific event or project if applicable.
4. **PURCHASE ORDER CHANGES:** Changes can be made to opened purchases orders, but should be avoided if possible. Request for changes should be submitted in writing to Accounts Payable by the PO preparer or approver.
5. **PURCHASE ORDER CANCELLATION:** The cancellation of a purchase order breaks a binding agreement and should be done only with just cause. Prior to cancelling, the vendor should be contacted to cancel the order by the originator. The Purchase Order Cancellation form should be completed, signed, and forwarded to Accounts Payable for processing.

Unacceptable Purchase

1. The following are unacceptable expenditures. These items are not all-inclusive and additional items will be evaluated on a case-by-case basis.
 - a. Personal purchases
 - b. Unauthorized purchases
 - c. Alcoholic beverages

2. The following are unacceptable non-activity club expenditures. These items are not all-inclusive and additional items will be evaluated on a case-by-case basis.
 - a. Holiday and office decorations
 - b. Flowers and floral arrangements

No item considered personal in nature may be purchased with District funds.

Sales Tax

1. The Cape Girardeau School District is exempt from paying sales tax on purchases made on behalf of the District. The sales tax exemption cannot be used for personal use. The District will not reimburse for sales tax charged. A copy of the District's tax exemption letter may be copied when necessary for acquiring products from vendors.