

Business and Non-Instructional Operations

Expenditures

Purchasing Procedures

1. Only the Superintendent or Director of Business Services may commit the District for a purchase.
2. The materials, equipment, supplies and/or services to be purchased shall be of the quality required to serve the function in a satisfactory manner, as determined by the requisitioner and the Director of Business Services.
3. It is the responsibility of the requisitioner to provide an adequate description and backup information as required by the Director of Business Services, so that he/she may be able to prepare the specifications and procure the desired commodity and/or service. A source of supply should be included on requisitions for specialty or unusual items.
4. It is the responsibility of the Director of Business Services to make alternate suggestions to the requisitioner if, in his/her judgement the specifications would restrict competition or otherwise preclude the most economical purchase of the required items.
5. When a low bidder proposes an alternate as “an equal” to that specified, it is the responsibility of the Director of Business Services to determine whether the proposed substitution is, in fact, an equal.

Quality Control

The quality standard for goods and services shall be established by the Director of Business Services on the advice of supervisors, principals, and teachers of the respective areas. The basic criteria in determining quality shall be the purpose of use of the material or equipment, the results to be obtained, and the required characteristics. Additional factors are availability, standardization of products, manufacturer practices, and standardization of packaging for desired material.

All of these criteria shall provide goods and services satisfactory for the purpose of the intended use.

Standardization

If possible, standard lists of supplies and equipment shall be developed. Their use provides for purchasing in greater volume; reduces and restricts indiscriminate ordering; effects increased economy, and helps facilitate scheduling, ordering, delivery and distribution.

Requisitions

1. The following are designated as “requisitioners,” that is, they are authorized to issue requisitions against stipulated segments of budgetary appropriations: Superintendent, administrative assistants, directors, supervisors and building principals. Each requisitioner shall be responsible for limiting his/her requisitions to the amount or budget allocation appropriated for his/her unit.
2. Only forms and procedures provided by the Director of Business Services shall be used for requisitioning.
3. Purchase requisitions shall be submitted to conform with the purchasing schedule established by the Director of Business Services.
4. Requisitions shall be prepared per requirements set forth by the Director of Business Services.
5. A requisition to be considered appropriate for processing shall meet the following requirements:
 - a. Bear the signature of an authorized requisitioner.

- b. Contain accurate description and code.
- c. Be verified for adequacy of budgetary appropriation.
6. All approved requisitions shall be submitted to the Director of Business Services.
7. After a purchase order has been issued, the number of the purchase order shall be recorded on the requisition.
8. After processing, the original copy of the requisition will be filed in the Business office in sequence by source of requisition.

Purchase Orders

1. Purchase orders shall include the following essentials:
 - a. A specification, which adequately describes to the supplier the characteristics and the quality standards of the item required.
 - b. A firm, quoted, net delivered price, whenever possible. Prices shall be shown per unit and extended.
 - c. Clear delivery instructions, including place and time.
 - d. Signature of district administrator.
 - e. Budget account code number.
2. Purchase orders shall be numbered and prepared in sets of two copies each to be used as follows:
 - a. White copy to vendor.
 - b. Yellow copy remains in Business Office.
3. Confirmation order – verbal offers subject to subsequent confirmation by a written purchase order – may be issued only in cases where a bona fide emergency situation exists which can be handled only by this procedure.
 - a. Whenever possible, a purchase order number should be given to the supplier.
 - b. A confirming requisition will be issued immediately thereafter. This may be marked “confirmation,” indicating the purchase order number if one is given.
 - c. Financial responsibility for any unauthorized confirmation or verbal orders will rest with the originator of the order.

Ordering Goods and Services

No employee of the school system shall obligate the District or student activity club or organization for the cost of goods and services unless duly authorized.

No purchases shall be made without properly signed purchase orders.

There shall be no purchases made from unbanked monies, unless otherwise provided through petty cash funds.

Payment for Goods and Services

All suppliers should render invoices in duplicate for materials, supplies, services and equipment after delivery to the school. Invoices accompanied by a signed copy of the delivery receipt should be mailed to the Watertown Unified School District, Business Office, 111 Dodge Street, Watertown, Wisconsin 53094.

In all instances of a partial shipment, an invoice for the merchandise that has been delivered and the signed copy of the delivery receipt must be submitted for payment.

An invoice to be submitted to the Board of Education for approval for payment shall qualify when the following conditions are met:

1. It bears the description and price of the items specified on the purchase orders, less any allowed discounts.
2. Purchase order number.
3. It is accompanied by the receiving copy of a purchase order bearing the signature of the requisitioner that the item has been received in a satisfactory condition and in the quantity indicated.
4. All extensions and totals have been checked for accuracy.
5. It has the approval of the Director of Business Services.

Policy Approved: August 21, 1985

Policy Revised: April 25, 2016