



ADDISON NORTHWEST SCHOOL DISTRICT

Procedure for Requisition, Purchasing and Payment for Goods or Services

The Addison Northwest School District (ANWSD) is responsible for payment and tracking of expenditures for the following schools:

- Addison Central School
- Ferrisburgh Central School
- Vergennes Union Elementary School
- Vergennes Union High School

The following procedure applies to purchases for goods or services within all ANWSD schools:

1. **Please note: any individual placing an unauthorized order assumes personal responsibility for payment of the purchase. Unauthorized means no Purchase Order was generated prior to the purchase being made.**
2. All staff must complete a Purchase Requisition Form and attach documentation to support the purchase request. These forms must be submitted and a valid approved Purchase Order (PO) must be received in return, prior to making any purchases, placing any orders or scheduling any services. This includes reimbursements to employees for purchases or travel. Employees should allow at least 5 days to process a purchase requisition prior to receiving an approved purchase order. Completed Purchase Requisition forms should be submitted to the appropriate person that can enter them in the accounting software.

The following is a guideline for who is able to enter Requisitions:

- Technology Purchases – Peggy Connor at Central Office
 - Special Education (including IDEA-B) and Early Education – Linda Douville at Central Office
 - Operations and Maintenance – Building Administrative Assistants at each school
 - Grants excluding IDEA-B – Peggy Connor at Central Office
 - Professional Development and Superintendent/Board – Glory Martin at Central Office
 - Child Nutrition – Kathy Alexander at Central Office
 - All other Central Office Purchasing – Martha Kenfield at Central Office
 - All other school based purchasing – Building Administrative Assistants at each school
3. If the vendor chosen is new, the person entering your Requisition will notify you that a W-9 must be requested from the vendor. This will delay the processing of your requisition. You may want to inquire with the Business Office to see if the vendor is a current vendor in the accounting software before making your requisition request.
 4. The purchase of gift cards or gift certificates is prohibited, unless prior written approval is received from the Business Manager.
 5. The only person that can enter into a contract or agreement for the district is the Superintendent. Any such contracts should be forwarded to the Superintendent for authorization. The contract shall include the amount to be paid, the scope of work to be completed, deliverables, timeline for completion and the required turnaround time for payments. No employee shall authorize work to begin prior to obtaining a signed contract and a valid PO. Completed contracts will be forwarded to the Business Office. Any individual providing a service must also submit a completed W-9 and proof of liability insurance. Vendors with employees working in the school buildings must also complete the criminal record background check with Human Resources, before services begin. An authorized administrator shall confirm that work has been completed satisfactorily prior to authorizing payment for services.

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6. If a line item is over budget, the Administrative Assistant will not be allowed to complete the requisition until the Business Office processes a Budget Amendment. The Administrative Assistant will email the Fiscal Analyst or Business Manager and identify the amount needed to cover the expense, which expenditure line needs to be increased, and which should be decreased to account for the overage.
7. Once the appropriate individual has entered your requisition in the accounting software, it will be routed electronically for approval by the building Principal, Department Head or Program Coordinator.
8. Following the electronic approval of the requisition in the accounting software, the Business Office will review it for proper coding. If the coding is correct, the Business Office will generate a PO in the accounting software. The building Administrative Assistant will return the system generated PO to you, which must be used to place your order. Please make sure the vendor notes your PO number on the invoice. In some circumstances, the Building Administrative Assistant will place the order on behalf of staff.
9. An invoice will be submitted to the building Administrative Assistant for payment once the receipt of goods or services is verified. The Administrative Assistant will attach the invoice to the appropriate PO, and submit to the Accounts Payable/Receivable Specialist for payment at Central Office. Should an invoice amount be higher than the PO amount by more than \$100, the building Administrator must also authorize the invoice amount. If the PO is no longer needed, the Administrative Assistant will write "Complete" on the PO.
10. For reimbursements, staff must submit a completed ANWSD Reimbursement Request Form, detailed receipts/invoices, and a PO to the Administrative Assistant. The ANWSD Reimbursement Request Form includes: Page 1, which is the summary of the total reimbursement, including the approval signature, Page 2, which is a mileage log, and Page 3, other Travel Expenses. If your reimbursement requests only include receipts or invoices that are not related to travel or mileage, you do not need to submit pages 2 or 3. All mileage and meal reimbursements will be made in accordance with tax exemption stipulations outlined by the Internal Revenue Service for those purposes, including reimbursement rates. Please note that meals will not be reimbursed for professional development purposes unless an overnight stay is required. **All reimbursements should be turned in for payment, no later than 60 days after the date of the event or receipt. If they're turned in after 60 days, they will be processed through payroll and treated as taxable income. This requirement is based on the Internal Revenue Service's statement that 60 days is "within a reasonable amount of time" in 26 CFR 1.62-2.**
11. The ANWSD Accounts Payable/Receivable Specialist will review all invoices/reimbursements prior to issuing payments. This includes ensuring they have been properly approved by the appropriate person, coded properly, and adequate backup has been provided. Following this review, checks will be processed in the next scheduled weekly check run. All invoices/reimbursements must be received at the ANWSD Central Office no later than noon the Friday prior to the check run.
12. Periodically throughout the year, Administrative Assistants will review their open PO's and determine if any need to be closed. Prior to Fiscal Year end, Administrative Assistants will be reminded by the Accounts Payable/Receivable Specialist to finalize this review and close any remaining PO's.