

PURCHASING PROCEDURES

Fiscal management can only be achieved through proper and consistent purchasing procedures for the procurement of supplies, equipment, and services for the New Boston School District. These purchasing procedures are to ensure not only the proper encumbrance for forecast purposes, but to ensure management of funds is in compliance with New Boston School District policy, generally accepted accounting principles, and the rules of the New Hampshire Department of Education. This procedure shall:

- A. Provide for the consistent accountability of all New Boston School District funds.
- B. Require that purchases be supported by purchase orders, contracts, or itemized credit card receipts. Payment shall be made only upon receipt of an original invoice or monthly credit card statement, and acknowledgement by the school or person receiving the goods or service of the completion of the order. Payments may be made for items or services provided under a multi-year agreement or contract previously approved/authorized. While a purchase order is still needed under these circumstances, it is not a precondition for payment. When authorized by the Superintendent or Business Administrator to complete a cash purchase, school personnel shall submit the original itemized receipt for reimbursement. All goods should be delivered to the New Boston Central School. Goods may be delivered to a home or personal address with the approval of the Business Administrator, Superintendent or their designee.
- C. Require school personnel to maintain a clear audit trail from receipt of funds to disbursement of funds.

Purchase requisitions must be entered in the New Boston School District financial software containing the budget unit organization and object codes to be charged, and bear the electronic approval of the Building Principal. Orders that must be put to bid or have solicited price quotations must have a copy of the bid or quotation provided. The SAU Business Office shall verify that New Boston School District policy and correct accounting codes are followed prior to the issuance of a purchase order. It shall be the responsibility of the Principal to request a budget transfer of funds to cover any order that may take an account over-budget. Expenditures that are less than the amount allocated to a particular function/object line shall be authorized in the following manner:

- \$0 to \$2,500 Building Principal
- \$2,500 & above Business Administrator

Purchases and projects involving expenditures in excess of the following dollar amounts shall be expected to comply with these practices:

- \$0 to \$20,000 Best interest of the School District
- \$20,001 to \$50,000 Request at least three (3) written quotes (if available)
- \$50,001 & above Request at least three (3) written quotes in response to New Boston School District developed Requests for Quotations or bid documents.

**PURCHASING PROCEDURES
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Exceptions to Bidding or Written Quotation Requirements:

- Purchases made through collaborative purchasing groups.
- Purchases of utilities, where competitive sources are not available.
- Purchases involving the acquisition of personal or professional services.
- Purchases of proprietary maintenance contracts, where alternate “authorized” sources are not available.
- Renewal of current vendor service contracts where quality and timely performance is a critical requirement and where the Business Administrator determines renewal is in the best interest of the New Boston School District.
- Purchases involving minor repairs
- Purchases involving major repairs where bidding or formal request for quotation (RFQ) requirements are waived by the Business Administrator due to the urgency of the repair.
- Purchases involving a documented sole source of supply (e.g. textbooks) or Board approved sole source vendors.
- Any other purchases deemed to be within the best interest of the New Boston School District and approved by the Board.

No exception shall be made nor procedure followed that is contrary to New Hampshire or Federal law. All federal funds procurement shall follow New Boston School District Policy DAF-3.

Construction projects with a cost in excess of \$25,000 must be approved by the New Boston School Board. All bids and Requests for Proposals shall be issued from the SAU Business Office unless otherwise stated by the Superintendent.

Purchase orders or New Boston School District procurement cards are to be used in every possible instance. Blanket purchase orders may be issued to vendors where repeated purchases of incidental items take place. All blanket purchase orders must be approved by the Business Administrator. The requirement for purchase orders may be waived by the Business Administrator.

Employees provided with a New Boston School District procurement card for business purchases must follow the procedures established for credit card purchases.

In the event that a function and object line would become over expended, the expenditure must be approved by the Superintendent or designee. Every effort shall be made to find savings in other areas of the budget to offset such expenditure.

The Superintendent, with the advice of the Business Administrator, may institute a partial or full freeze on expenditures at any time to protect the New Boston School District against a potential deficit.

**PURCHASING PROCEDURES
(Continued)**

All purchasing, whenever possible and in the best interest of the New Boston School District, shall be done cooperatively through collaborative purchasing groups (e.g. State of New Hampshire bids and U.S. Communities) or with other School Districts and/or municipalities to take advantage of lower prices for bulk purchasing, and to reduce the administrative costs involved in bidding.

Any individual who places an order without complying with the purchase order or credit card procedures shall be responsible for the payment of or return of the items received. Administrative procedures relating to purchasing shall be recommended by the Business Administrator and approved by the Superintendent of Schools.

In the event of an emergency, the Superintendent or Business Administrator may approve a purchase outside the regular procedure. The Board shall be notified immediately of such purchases over \$10,000.

Proposed: 11/25/19
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