



PURCHASE ORDER PROCEDURES

An approved purchase order must be obtained before an order can be made. An order received on approval without having a purchase order to authorize the expenditure is an unauthorized purchase. Do not order on approval without having a purchase order that has been signed by the appropriate authority. Unauthorized purchases will no longer be paid by the Randolph County Board of Education unless in the case of an absolute emergency. The Randolph County Board of Education is under no obligation to pay vendors for unauthorized purchases. Any unauthorized purchases will become the responsibility of the individual making the purchase. (*"An unauthorized purchase is when the materials, services, or any expense is charged to a board of education by any person who has not been given such authority. The individual making an unauthorized purchase may incur a personal obligation to the vendor for the expense incurred even though the materials or services are used in the public school system."* Handbook for School Finance in West Virginia).

Planning of your purchase is critical. When submitting a county purchase requisition, please allow two weeks for the purchase order to be returned to you. Again, DO NOT ORDER before you have the proper signatures on a county purchase order. See below for proper purchase order procedures.

To make a purchase with a county requisition the following process must be followed.

1. A county requisition must be completed and signed by the person requesting the supplies, materials, etc.
2. This requisition must then be given to the school principal for approval and budget coding.
3. **After the school principal approves the requisition, the requisition must then be given to the department head administrator for approval BEFORE it is sent to the Finance Department.**
4. The department head administrator will either approve or deny the requisition. To approve the requisition, the department head administrator must sign and date the requisition. Any requisitions over \$5,000.00 must have prior approval from the Board of Education.
5. A purchase order will then be prepared. Any purchase order under \$3,500.00 will be approved and signed by the department director. Any purchase order between \$3,500.00 and under \$5,000.00 will either be approved or denied by the Superintendent of Randolph County Schools or their designee. Any purchase order over \$5,000.00 will be signed by the Superintendent, providing prior approval from the Board of Education was granted. A purchase order must be signed before a purchase can be made.
6. At this time a copy of the signed purchase order and a copy of all back up documentation is to be provided to the accounts payable department. Two additional copies should be maintained in the originating department (one for permanent record and one for bill payment). The signed original is then sent to the vendor.
7. If the purchase is to be made locally and to be picked up by you, take the signed purchase order with you to the vendor. Present the purchase order and merchandise to the vendor. Do not let the vendor charge sales tax; the Randolph County Board of Education is tax-exempt. For a tax-exempt number contact the Finance Department.
8. After the purchase is completed, sign and date the receipt/invoice and send to Accounts Payable in the Finance Department immediately. If the receipt/invoice is not sent to the Finance Department, the vendor cannot be paid. Your signature, date, and an "OKAY TO PAY", on the receipt/invoice certifies that services have been rendered and it is okay for the Finance Department to pay the invoice.