

PROVO CITY SCHOOL DISTRICT

Purchasing Policy

Revised May 25, 2004

The purpose of Provo City School District's purchasing policy is to acquire goods and services in an efficient, cost effective manner which:

- Assists the district in achieving its mission and goals
- Protects the integrity of district employees
- Protects the integrity of Provo City School District
- Protects the assets of the district

This policy is intended to outline general purchasing guidelines to direct district employees in acquiring goods and services. These guidelines are:

1. Provo City School District will comply with applicable state and federal purchasing laws.
2. All contracts and purchases of goods and services of \$20,000 or more require prior approval of the Provo City School District Board of Education.
Exceptions:
 - Expenditures specifically called out by project in the budget formally adopted by the Provo City School District Board of Education.
 - Ongoing utility payments
 - Ongoing food purchases for the food service program
 - Ongoing transportation department fuel purchases
 - Ongoing annual supply order
3. All contracts and purchases of goods and services require a minimum of two signatures.
 - Both the requestor and the authorized immediate supervisor, or the acting supervisor in the authorized immediate supervisor's absence, must sign the request.
 - An authorized supervisor can approve his or her own district purchases under \$500 with another district employee's signature.
 - The business administrator signs the superintendent's requests.
4. Situations that threaten life, health, safety or property are considered emergency situations. Emergency situations require prompt resolution. If proper authorization is not possible, district employees are authorized to remove the immediate threat to life, health, safety, or property in the most cost effective manner possible. Proper authorization is to be obtained no later than the next business day.
5. Purchases of goods and services with district funds for personal use or personal gain are strictly prohibited.
6. All employee compensation, whether in kind or cash, of \$50 or more at one time or \$600 or more per calendar year must be processed through the payroll system.
7. Provo City School District will implement procedures in conformance with this policy that cover but are not limited to:
 - Proper documentation of transactions
 - Protection of employees and assets
 - Employee policy and procedure training