

DEPARTMENT PROCEDURES FOR PURCHASING

1. The Virginia Public Procurement Act and Waynesboro School Board policy DJB must be followed.
2. All purchases with Waynesboro School Board funds are to be made by properly processed purchase orders. Purchase orders must be processed prior to commitment of goods and services. Direct Payment Requests should only be used when the vendor does not accept purchase orders and/or time did not allow the initiating of a purchase order.
3. The following steps are to be taken in issuing a purchase order:
 - A. Complete a purchase order. Attach an adding machine tape to the top left-hand corner giving the actual cost of the item(s) and show the cost of shipping (if applicable). If the purchase order is to be returned for local pick-up, attach a note to the front of the purchase order. If the purchase order is to be pre-paid, then it must state "Request for Prepayment" in the description block. Be aware that a vendor must submit a W-9 to the Finance Office before a check can be issued. New vendors cannot be paid the same day or sometimes the same week until the W-9 vendor information is received, approved, and entered into the vendor accounting system.
 - B. The purchase order must be initialed by the budget manager submitting the purchase order or direct payment request.
 - C. The Director of Finance or designated representative must approve all purchase orders and direct payment requests.
 - D. The purchase order is entered into and numbered in the accounting system.
 - E. The purchase order copies are distributed as follows: White copy to Vendor, Yellow copy to Budget Manager, and Pink copy to Finance.
4. Additional procedures to be followed in preparing purchase orders:
 - A. In the "TO" box, always give full information as to vendor, address, telephone #, and fax#.

- B. List the quantity to be purchased, and in the description box give as much information as possible or state "per attached order form or see attached list". State in the description if the item is covered by state contract. If the purchase order is not to exceed a certain amount, type at the bottom of the description block "This order is not to exceed \$____ _"
- C. Attach a photo copy of any necessary information such as vendor bid price quotes on the item or the total cost. State in the description "as per bid price".
- D. Special guidelines for capital outlay type purchases:
 - a. Capital Outlay Replacement (Object #8152): Items such as vehicles or equipment which replaces one that will be discarded or traded that have a single item value of greater than \$5,000.
 - b. Capital Outlay Additions (Object #8252): Items such as vehicles or equipment which adds to the number already on hand that have a single item value of greater than \$5,000.
 - c. Any item listed as a capital asset must be capitalized, depreciated and listed on the fixed inventory system.
- E. Immediately upon receipt of the item ordered or upon completion of the services, the budget manager must mark the yellow copy of the purchase order as "received and accepted", sign it and return it to the Finance Office so the invoice can be paid.