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**HORIZON SCHOOL DIVISION**  
**POLICY HANDBOOK**

**Policy Code:** DJF  
**Policy Title:** Purchasing Procedures  
**Cross Reference:** DGA, DJD  
**Legal Reference:**  
**Adoption Date:** April 21, 1998,  
**Amendment or Re-affirmation Date:** September 26, 2022

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**POLICY**

THE BOARD OF TRUSTEES OF HORIZON SCHOOL DIVISION EXPECTS ALL SCHOOLS AND DEPARTMENTS TO FOLLOW DIVISION PURCHASING PROCEDURES.

**GUIDELINES**

1. Schools shall comply with the terms and conditions of all division purchasing contracts
  - 1.1 This includes the requirement to purchase technology through the technology department in compliance with any signed division technology agreements.
2. All expense claims, including mileage claims, should be submitted monthly for reimbursement.
3. Reimbursement claims shall include original receipts including a detailed account of the items purchased.

**REGULATIONS**

1. All expense claims shall be submitted within the school year to which they apply.
  - 1.1 Reimbursements shall not be provided for expenses incurred within a school year after that school year's books are closed.
2. **Purchase Orders**
  - 2.1 Supplies and equipment shall be ordered through Division Office on the appropriate purchase order forms which must be signed by the principal (for schools) and by the manager (for departments).
  - 2.2 Purchases should be made in writing to avoid errors in ordering.
  - 2.3 A purchase order must be completed at the time of ordering with a copy being sent to division office immediately after the order is received.
  - 2.4 Within one week of receiving an order, packing slips shall be checked and returned to division office for payment processing.
3. **Paper Purchase Through Bulk Tender**

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- 3.1 When possible, schools should purchase their paper supplies through the annual division bulk purchase.
- 3.2 Packing slips shall be checked with deficiencies identified and sent to division office within one week of receipt of supplies.

**4. Petty Cash**

- 4.1 Schools may purchase low-cost items from a petty cash float and submit a collection of proof of purchase documents together with a requisition to division office for reimbursement.
- 4.2 Receipts must be provided for the reimbursement claim to be valid.
- 4.3 Petty cash claims should be submitted to division office .
  - 4.3.1 Petty cash claims shall be submitted to division office when the claim amount reaches \$500.

**5. Personal Funds**

- 5.1 Staff purchasing items with personal funds are responsible for seeking principal/supervisor authority prior to purchasing to ensure eligibility for reimbursement.
- 5.2 Original receipts must be provided for reimbursement claims to be valid.

**6. Credit Cards**

- 6.1 Corporate credit cards are available to authorized individuals via the Associate Superintendent of Finance and Operations.
  - 6.1.1 Credit cards are a preferred method of payment rather than using petty cash and staff's personal funds.
  - 6.1.2 Those individuals utilizing credit cards must adhere to the following division practices.
    - 6.1.2.1 Detailed item receipts shall be obtained for all transactions.
    - 6.1.2.2 Statements shall be reconciled.
    - 6.1.2.3 Reconciled statements, including original receipts, shall be submitted to the card holder's supervisor monthly for verification and sign off.
    - 6.1.2.4 Supervisors shall submit reconciled statements, including original receipts, monthly to division office for processing.
- 6.2 Individuals who fail to follow the division's practices may lose the privilege of utilizing a corporate credit card.