Burlington School District
PROCUREMENT AND PURCHASING PROCEDURES

Revised: August 2026

No employee may commit the District to the expenditure of funds without following the purchasing and contracting procedures described herein.

Procurement

Pre-approval is required for all purchases, as detailed below. Requisitions are subject to two levels of approval in eFinance:

1. The Director or Principal responsible for approving requisition requests for the relevant school or department.
2. The Business Office.

Purchasing must comply with the following process:

1. Requisitions must be submitted and approved prior to making any commitment to spend BSD funds from any source.
    a. Requisitions must be uploaded to eFinance and include:
        i. A completed Requisition Request Form. The first section of the form should be completed by giving a description of the goods/services being purchased. The second section should contain a justification of why this purchase is necessary to the instructional, personnel, or operational standards of the District.
        ii. A quote, draft contract, or other pricing information
    b. Blanket purchase orders are used for the acquisition of assorted goods or services from a vendor for departments that have a predictable level of spending, but the specific items for purchase may vary. Blanket purchase orders should be defined as narrowly as possible.
        i. Blanket purchase orders are not, in general, appropriate in most situations. Requests for blanket purchase orders are subject to review by the Business Office.
        ii. A blanket purchase order covering supplies may be requested in an amount not to exceed $1,000. Blanket purchase orders in excess of $1,000 may be granted in special circumstances.
        iii. A blanket purchase order for an employee reimbursement may be requested in an amount not to exceed $500.
        iv. Purchases made with federal funds are not eligible for blanket purchase order use.
    c. Grant purchases must occur during the grant period and be approved under the terms of the grant agreement.
    d. Approval by the school or department administrator or designee is required. This approval encompasses review of both the programmatic need for the purchase and the availability of funds. This approval occurs in eFinance.
    e. Approval by the Business Office is required. This approval occurs in eFinance.
    f. Approval by both the Executive Director of Finance and Operations and the Superintendent is required for requisitions exceeding $40,000. (Requisitions may not be split in order to come in under this threshold.) This approval occurs in eFinance.
2. No requisition request shall be divided, split, or fragmented into smaller purchases or separate requisitions for the purpose of avoiding or circumventing the approval thresholds in this procedure.
3. Cumulative Vendor Spend Tracking: The Business Office shall review aggregate year-to-date spending per vendor across all district schools and departments on a monthly basis. When total cumulative expenditures to a single vendor reach $40,000 within a single fiscal year, the Business Office will examine the nature of the payments and elevate any concerns to the Superintendent.
4. A purchase order must exist in eFinance prior to ordering, spending, or otherwise committing the District to the purchase, including contracts for services.
5. A reasonable effort must be made to obtain the best or reasonable price for the purchase. A reasonable effort may include making the purchase from a vendor with which the District has a

contract, or utilizing pricing from a state contract, comparing advertising, performing online research, etc.

6. The employee making the purchase must avoid a conflict of interest as set forth in the Employee Conflict of Interest policy and procedure.
7. Purchases of assets using federal funds that may include computing devices, equipment, general purpose equipment, information technology systems, special purpose equipment, and supplies valued at over $10,000 per unit, as well as all buildings and land, must be purchased using appropriate eFinance account codes and follow the BSD Capital Assets Policy.
8. As a public school district and tax-exempt entity, the District cannot pay or reimburse sales tax. Staff are responsible for ensuring that vendors apply the District's tax-exempt status at the time of purchase.
9. Purchases made with District funds must be delivered to an official District location. Shipment to personal home addresses is not permitted.

Reimbursement (including travel)

1. Reimbursement for employee purchases on behalf of the District must receive prior approval in the form of an approved purchase order.
    a. Costs for purchases made by employees without prior approval will not be reimbursed.
2. Reimbursement claims should be submitted within 30 calendar days of the date on which the expense was paid or incurred.
    a. **No reimbursements will be provided on claims submitted after 30 days**.
        i. In rare cases when an exception to this standard is permitted, the reimbursement will be subject to taxation if the request is submitted 60-90 calendar days after the expense was paid or incurred.
3. For more information on reimbursement for travel costs, see Travel/Conference Procedures.

Purchasing with Federal Funds: Additional Requirements

In addition to the other requirements of this section, all purchases utilizing federal funds must also follow the BSD Federal Procurement Procedures.

Invoice Approvals

Invoices are required for all non-payroll expenditures and must adhere to the following process:

1. All invoices should be routed to or submitted to the Business Office, along with the corresponding Purchase Order Number.
2. The Business Office will enter all invoices into eFinance and initiate the workflow approval process.
3. Invoices should match a valid purchase order.
4. When an invoice presented for payment is incorrect, it is the responsibility of the purchaser to notify the vendor immediately and request that it be corrected and resubmitted by the vendor.
5. It is the responsibility of authorized approvers at each school or department to approve invoices in a timely manner to avoid late fees or other penalties. No payment will be made without such approval.
6. Approval by both the Executive Director of Finance and Operations and the Superintendent is required for invoices exceeding $40,000. (Invoices may not be split in order to come in under this threshold.)
7. Payment of an invoice prior to the receipt of goods or performance of services is prohibited if the invoice is to be paid with federal funds.
    a. Payments in advance using other funds should be rare and occur only for a valid business reason.
8. BSD can only pay vendors from an invoice. Vendors cannot be paid from a quote or, except in rare instances, an account statement.
9. Grant Expenditure Documentation Guide

Contracting with Vendors and Independent Contractors

To execute a contract for services (instead of items), please follow BSD Contracting Procedures and BSD Contracting Instructions Overview.