

SCHOOL BOARD OF BROWARD COUNTY, FL
INTERNAL FUNDS ACCOUNTING

STANDARD PRACTICE BULLETINS

I - 314

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INTERNAL FUNDS PURCHASES

TOPICS IN BULLETIN:

- I. SCHOOL BOARD POLICY 3320
- II. RESPONSIBILITY
- III. SCHOOL ACTIVITY PURCHASE ORDER
- IV. TELEPHONE QUOTATION SHEET

EXHIBITS REFERENCED:

- 1 School Activity Purchase Order
- 2 Telephone Quotation Sheet

GENERAL INFORMATION

Expenditures from Internal Accounts shall be governed by the same bid requirements as for purchases made from public tax funds. Florida State Board of Education Administrative Rule 6A-1.91 states:

"Pursuant to Section 237.02(1) (2) (4), Florida Statutes, and rules of the State Board, the requirements pertaining to purchases and securing bids on purchases made from public tax funds by the school board shall be observed when purchases are made from internal funds."

I. SCHOOL BOARD POLICY 3320

A. "If an item to be purchased is the same as or is similar to one stocked in the School Board's warehouse, the item from the warehouse **MUST** be purchased. If an item or service to be purchased is the same or of a similar nature as an item currently on bid, the item on bid **MUST** be purchased from the approved vendor. Any deviation from this procedure must be fully justified and documented by the Principal as to the reason for the exception, pre approved by the Superintendent, and the documentation must be maintained for audit purposes."

This Rule applies to purchases made through all funds, **including internal funds.**

B. BID REQUIREMENTS

- 1. Purchases under \$5,000 per item - Do not require quotations or bids; **HOWEVER**, the school **MUST** inquire through the SAP program if the item is available through a bid vendor. If the item is available, then the item must be ordered through the District Purchasing Department.

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I. SCHOOL BOARD POLICY 3320 (Continued)

2. Purchases from \$5,000 to \$50,000 per item that are not available from a contract awarded or approved for use by the School Board shall be submitted on a requisition to the Purchasing Department.
3. Bid Exempt items, such as the purchase of professional or educational services, educational tests, textbooks and printed instructional materials, films, filmstrips, video tapes, computer software, disc or tape recordings and reference books, and printed library cards where such materials are purchased directly from the producer or publisher, the owner of the copyright and exclusive agent within the state, a governmental agency or a recognized educational institution **DO NOT** require bids or quotations.
4. Multiple orders or split invoicing **SHALL NOT** be used to circumvent rules as established by Policy 3320, Rule g.
5. Purchases resulting from theft, vandalism, fire, lightning, windstorm, smoke and hail **MUST ALWAYS** be entered on a requisition and **MUST** be approved by Risk Management, Safety and Benefits Department.
6. At least two (2) certified Minority Business Enterprise (M/WBE) vendors should be contacted when certified M/WBE vendors have been identified by the School Board as offering the product or service being purchased.
7. In order to comply with Florida Statute 442, the Worker's Right-to-Know Law, schools **SHALL NOT** purchase any chemicals, custodial supplies, or substances from outside vendors using internal account funds. **ALL** of these items **MUST** be purchased from bids established by the Purchasing Department or from the School Board's Central Warehouse.

II. RESPONSIBILITY

- A. The Principal is responsible for all expenditures from Internal Funds.
- B. The Principal must determine if the items to be purchased can appropriately be expended from the designated account.

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II. RESPONSIBILITY (Continued)

- C. Principals should be familiar with School Board Policy 2081 "Contracts by Individual Schools," Policy 2313 "Contracts-Leases-Agreements-Rentals of Tangible Personal Property and Educational Services," Policy 2314 "Contracts-Leases-Rentals of Real Property," and Business Practice Bulletin P-402 "Purchasing Policies."

III. SCHOOL ACTIVITY PURCHASE ORDER

- A. A School Activity Purchase Order (Exhibit 1) is the instrument that may be used to obtain permission to purchase materials, supplies, etc. and commit the school to pay for the expense. In addition, it is the instrument that may be used to receive approval of the Principal to make the purchase or expense commitment.
- B. The School Activity Purchase Order is a quadruplicate form that is to be **NUMBERED** and issued in consecutive order. The form is to be completed by the teacher or activity sponsor and **MUST** include the approval of the Principal/designee.
- C. The four parts of the School Activity Purchase Order should be distributed as follows:
 - 1. **VENDOR COPY** should be delivered to the supplier/vendor. The purchase order is the supplier/vendor's authority to deliver the items appearing on the purchase order. In addition, it assures the supplier/vendor that the school will issue payment upon fulfillment of the request.
 - 2. **BOOKKEEPER COPY** furnishes the bookkeeper with information relative to the purchase obligation, namely, the Principal's/designee's authorization, and the internal fund account responsible for the payment of the invoice.
 - 3. **REQUESTER'S COPY** is for the benefit of the teacher/sponsor. It is their notification that the requested service or purchase has been approved.
 - 4. **NUMERICAL FILE COPY** should be retained in a numerical sequence and retained for audit.

IV. TELEPHONE QUOTATION SHEET

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The Telephone Quotation Sheet (Exhibit 2) is to be used when contacting suppliers, travel agencies, etc. for price checks via the telephone. When completed, the Telephone Quotation Sheet should be retained for audit.

TELEPHONE QUOTATION SHEET

THIS FORM MUST BE ATTACHED TO CHECK REQUEST OR REQUISITION



EXHIBIT 2

School/Dept:	DATE
Contact Person:	Processed
Telephone #:	Requisition or Check
	Request

ITEM	QUAN/UM	DESCRIPTION	UNIT	PRICE	TOTAL COST
1.					
2.					
3.					
4.					

BIDDERS

COMPANY NAME	COMPANY NAME	COMPANY NAME
TAXPAYER ID#:	TAXPAYER ID#:	TAXPAYER ID#:
<input type="checkbox"/> M/WBE	<input type="checkbox"/> M/WBE	<input type="checkbox"/> M/WBE

CONTACT PERSON			
ADDRESS			
CITY, STATE, ZIP			
WATTS/TELEPHONE #			
DATE/TIME			
#1 - COST			
#2 - COST			
#3 - COST			
#4 - COST			
TOTAL	\$	\$	\$

DELIVERY DATE: _____

REMARKS: _____

Minority/Women Business Enterprise vendors were contacted as indicated, or no M/WBE vendors were identified:

Signature _____ Vendor Awarded To _____

SCHOOL ACTIVITY PURCHASES

Invoice to:

ADDRESS:

Order No.

DATE WANTED: A.S.A.P.

PRINCIPAL'S AUTHC

DATE: _____

Account chargeable:

VENDOR:

Activity Sponsor

Principal

Order No.

TELEPHONE QUOTATION SHEET

THIS FORM MUST BE ATTACHED TO CHECK REQUEST OR REQUISITION



EXHIBIT 2

School/Dept:	DATE
Contact Person:	Processed
Telephone #:	Requisition or Check
	Request

ITEM	QUAN/UM	DESCRIPTION	UNIT	PRICE	TOTAL COST
1.					
2.					
3.					
4.					

BIDDERS

COMPANY NAME	COMPANY NAME	COMPANY NAME
TAXPAYER ID#:	TAXPAYER ID#:	TAXPAYER ID#:
<input type="checkbox"/> M/WBE	<input type="checkbox"/> M/WBE	<input type="checkbox"/> M/WBE

CONTACT PERSON			
ADDRESS			
CITY, STATE, ZIP			
WATTS/TELEPHONE #			
DATE/TIME			
#1 - COST			
#2 - COST			
#3 - COST			
#4 - COST			
TOTAL	\$	\$	\$

DELIVERY DATE: _____

REMARKS: _____

Minority/Women Business Enterprise vendors were contacted as indicated, or no M/WBE vendors were identified:

Signature _____ Vendor Awarded To _____