

EXPENDITURES AND PURCHASES

PROCEDURES AND GENERAL INFORMATION:

Personnel with purchasing responsibilities shall:

1. Exert every effort to obtain the maximum value for each dollar expended.
2. Comply with all applicable provisions of State and Federal laws governing school District purchasing.
3. Establish specifications that are descriptive of materials desired and that are sufficiently broad to promote competitive bidding, yet provide for the quality desired by the school District and as required by law.
4. Publicly open advertised bids at the prescribed time and place.
5. Attract and develop a group of responsible bidders able to offer the best prices consistent with quality, delivery and service.
6. Serve the best interest of the school District in all transactions.
7. Exert efforts to give all bidders and equal opportunity to qualify for school business.
8. Purchase without favor or prejudice.
9. Conduct all purchasing transactions in a businesslike manner.
10. Avoid all conflicts of interest.
11. Acquire usable material through the Federal Surplus Property Act.
12. Purchase locally when consistent with the policies listed herein.
13. Participate in cooperative purchasing with other governmental agencies when consistent with the policies listed herein.

Authority to Purchase

Only authorized individuals appointed by the Board of Education may financially obligate the Vacaville Unified School District. Obligations made in the name of the District by an individual that has not been appointed by the Board shall be considered an obligation of the person entering into the obligation and not an obligation of the District.

Expenditures

The following types of expenditures are prohibited:

1. Payments to individuals and other employees
2. Any expenditure that constitutes a gift of public funds (see below for further guidance)
3. Alcohol
4. Cash advances/loans
5. Gambling
6. Any insurance coverage that replicates District insurance
7. Court costs, fines, bail, or bond payments

EXPENDITURES AND PURCHASES (continued)

8. Personal expenses - expenditures for any type of personal benefit, e.g. gifts, maintenance or fuel for personal vehicles (even if the personal vehicle is used for District business), etc.
9. Any other payments that conflict with federal, state, or local regulations, or District policy.

The following types of expenditures are regulated and have additional guidelines to be met prior to purchase:

1. Purchases of food/beverages for meetings: Food/beverages can be provided within the following guidelines as long as the purchases are reasonable and necessary:
 - a. Beverages/light snacks (i.e. chips, cookies, granola bars, etc.) can be provided for parent meetings, trainings, or professional development events of less than 4 hours in duration.
 - b. Food and beverages can be provided for meeting, trainings, or professional development events of 4 hours or more in duration that extend over a regular meal period.
2. Software licenses – must have prior approval from the Business Department.
3. Rental or lease of facilities or equipment - must have prior approval from the Business Department.
4. Capital equipment - must have prior approval from the Business Department.
5. Communication equipment and technology - must have prior approval from the Business Department.
6. Consultant and contract services - must have prior approval from Business Department.
7. Gift cards, vouchers, etc. - must be approved by the Accounting Department prior to purchase for justification of “public purpose” and to obtain proper logs and guidance.
8. Items that are District standards and/or on contract with the Business Department:
 - a. Computers, monitors, misc. technology
 - b. Televisions, DVD players, and all other audio visual equipment
 - c. All furniture purchases
 - d. Textbooks/Items that have not been Board adopted

Appropriate Use of Public Funds

All funds received by the District are considered public funds and must be used to support the educational mission of the District. The best test to use when determining whether the expenditure is appropriate is called the “public scrutiny test.” The test is simple and merely asks whether the tax-paying public would view the expenditure as necessary to support public education. Common unallowable expenditures: gifts, charitable donations, awards, staff appreciation, etc. In certain circumstances, some of these items may be allowable as long as they are in compliance with federal, state, and local regulations and District Policy.

EXPENDITURES AND PURCHASES (continued)

Competitive Solicitations

The Board of Education is restricted by California State Law on how much money can be spent by the District for the entire year on materials, supplies, and services before having to go out for competitive solicitation.

A bid limit for the year applies to any specific item, class of items, and/or services of a similar nature, purchased by the District in the entire year. This bid limit restriction applies to the entire District and not by school or location. Bid splitting to circumvent the law is prohibited.

There are exceptions to the bid limit restriction. The Business Department can provide a listing of these exceptions.

Professional Services/Professional Consultants

All professional services and consultant contracts must be approved by the Board of Education. Contracts exceeding \$35,000 must be approved by the Board, prior to work commencing. All contracts must be submitted to the Business and Administrative Services office, along with a completed Authorization Cover Sheet for approval.

Action for Non-Compliance

Any employee who incurs expenses on behalf of the District, contrary to District policy, shall remain personally liable for payments due as a result of such unauthorized purchase, and may be subject to disciplinary action, up to and including termination.

IMPLEMENTATION GUIDELINES AND ASSOCIATED DOCUMENTS:

District Policies and Procedures:

BP 3300 – Expenditures and Purchases

Legal Reference:

Public Contract Code 12168, 12210

Public Contract Code 3410

California Government Code 4331

California Government Code 8314

California Constitution Article XVI, Section 6

Education Code 44015

Regulation

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VACAVILLE UNIFIED SCHOOL DISTRICT

Vacaville, California