

Rooster Springs Elementary PTA **PURCHASING POLICY**

The RSE PTA Executive Board has adopted the following Purchasing Policy for Committee Chairs, Program Coordinators, or other PTA volunteers who make purchases on behalf of various PTA-sponsored programs and activities throughout the school year. This policy ensures the prompt payment of direct vendor invoices as well as reimbursement for any budgeted expenses incurred. The policy also facilitates the Audit Committee's annual review of RSE PTA's financial records.

- Step 1.** **Review your budget for authorized expenditures.** The expense budget for your committee or program has been included on the Committee Chair/Coordinator (CCC) Job Description, and your Plan of Work details how this amount was determined. Please understand that this is the **maximum** that may be spent for this committee or program for the current school year. *Your budget should cover all items, materials, or services needed for your committee, program, or activity (including the cost of paper to print flyers or announcements). If your approved Plan of Work needs modification, please propose changes to the PTA Board before incurring expenses outside of the Plan of Work.*
- Step 2.** **Utilize the Tax-Exempt Certificate for RSE PTA.** Because RSE PTA is a non-profit, 501(c)3 organization, purchases made for the benefit of the various PTA-sponsored programs and activities are exempt from sales tax. Present a copy of the **Tax-Exempt Certificate** for RSE PTA (included in your CCC folder) when making purchases. It will be in your best interest to make several copies of this form and to carry a copy with you. *Please note: RSE PTA cannot reimburse members for sales taxes paid, so it is important to indicate that the purchases should be tax-exempt at the time of purchase.*
- Step 3.** **Make the purchase and keep the receipt.** Please be aware of the restricted (non-reimbursable) items list at the bottom of this policy. *It would also prove very helpful if you could place a photocopy of your receipt(s) in your Committee or Program folder/binder to assist your successors in understanding how your committee's budget has been spent in the past, as well as which sources you used when making purchases.*
- Step 4.** **Complete a RSE PTA Check Request Form and submit it to the PTA Treasurer.** Once you have made your purchase and you have photocopied your invoice or receipt(s) for your records, complete a **RSE PTA Check Request** (included in your CCC folder, available online, or in the PTA Workroom files under "forms"). Please submit your form, with the original invoice or receipts attached, to the RSE PTA Treasurer in person or in her mailbox in the workroom *within thirty (30) days from the date of purchase but no later than the May PTA meeting. Please contact the Treasurer if you have items that need to be purchased beyond the May PTA meeting.*
- Step 5.** **Expect payment or reimbursement.** Volunteers who turn in their completed Check Requests (with the proper documentation attached) to the Treasurer's mailbox by **9:00 a.m. on Friday** should expect a check reimbursing them or paying their vendor by *the following Thursday*. Delays can occur if the documentation is not correct or complete, if the request includes restricted items (see list below), if there is inadequate expense budget available, when the school is closed (holidays) or the books are closed (during audit).

Restricted Items: In addition to sales tax, some items are non-reimbursable and will not be paid for by the RSE PTA, unless specifically described in the Bylaws or the committee's board-approved Plan of Work. The list includes, but is not limited to, the following **non-reimbursable items:**

- Committee Meeting Expenses (Food, Beverages, Plates, Cups, etc.)
- Copy Services (please use the PTA copy code/PTA paper in the school copier)
- Printer Ink Refills/Computer Supplies
- Furniture, Fixtures, Equipment
- Travel, Training, Parking and Mileage
- Open Records Request Fees (unless waiver request is denied)
- Medical and Dental Expenses
- Speaker Honorariums/Thank You Gifts

Any questions? Please contact the RSE PTA Treasurer or your RSE PTA Executive Board representative with any questions or as soon as a concern or problem presents itself.

Your cooperation in adhering to this policy is appreciated.