

No. 612

SECTION: Finances

TITLE: Purchases Budgeted and
Purchases Not Budgeted

CATASAUQUA AREA SCHOOL DISTRICT

ADOPTED: April 11, 2017

	612 – PURCHASES BUDGETED AND PURCHASES NOT BUDGETED	1
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1. Purpose	It is the policy of the Board of School Directors that when funds are available, all purchases contemplated within the current budget and not subject to bid shall be made in a manner than ensures the best interests of the District.	3
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	The laws of the Commonwealth and the interests of our community require fiscal responsibility by the Board in the operation of the District. Appropriate fiscal controls shall be adopted to ensure that public funds are not disbursed in amounts in excess of the appropriations approved by the Board.	7
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2. Delegation of Responsibility	The Superintendent is directly responsible for carrying out this Policy. The Board of School Directors authorizes and directs the Superintendent to detail the procedures for executing this policy in administrative regulations and directives.	12
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3. Guidelines	Except as otherwise provided in general Board policies or action of the Board in a specific case, no purchase of any supplies, equipment, or services shall be made on behalf of the District except through the office of the Business Supervisor as purchasing agent for the District. No purchase shall be made without a proper purchase order. All purchases that are within budgetary limits and contained within the budget may be made upon authorization of the Business Supervisor.	17
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School Code §§ 511, 609, 751, 807.1		19
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	Purchase requests by a District employee must be submitted to the building principal or immediate supervisor. Purchase of all budgeted items or items approved by a principal or supervisor must be initiated by use of a purchase order submitted for approval to the Superintendent, and then to the Business Supervisor. The Business Supervisor shall review the request to determine—	25
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	1. whether competitive bidding or solicitation of price quotations is required by law or otherwise advisable in the particular instance;	31
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	2. whether sufficient funds exist in the appropriate budget category for the requested item(s); and	34
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	3. whether the item(s) might be available elsewhere in the District.	37
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The Business Supervisor shall not permit any expenditure of funds in excess of the amount budgeted for the budget classification to which that expenditure is properly charged. The Business Supervisor shall establish and operate budget controls for all schools and departments, and administer the budget in conformity with legal requirements and actions of the Board.

If the purchase order is approved by the Business Supervisor, the Business Supervisor shall encumber the expenditure against a specific budget line item to guard against the creation of liabilities in excess of appropriations.

In the absence of either the Superintendent or the Business Supervisor, the other officer may issue the final purchase order on his/her own authority if the need is exigent and the price does not exceed three thousand five hundred dollars (\$3,500.00).

Policy 610

See Policy 610 for situations in which competitive bidding or solicitation of price quotations is required.

Where competitive bidding is not required, it is the policy of the Board to purchase materials and supplies of quality at the lowest possible cost through widespread competition. Opportunity shall be provided to as many responsible suppliers as possible to do business with the District. Lists of potential suppliers of various types of supplies, equipment, and services will be developed and maintained. Items commonly used in the various schools and buildings should be standardized whenever possible.

School Code §§
609, 687(d);
Shoemaker, 44
Pa. Commw.
136, 403 A.2d
1018 (1979).

When funds are not available for a proposed purchase, a legal transfer from one class of expenditure to another may be made by the Board in accordance with the provisions of the Public School Code. Transfers may be made in the last nine (9) months of a fiscal year by majority vote of the Board of School Directors if it is apparent that the necessary unencumbered funds are available in another appropriation. Otherwise, transfers require a resolution of the Board of School Directors receiving the affirmative vote of two-thirds of the members of the Board.

In the event of an emergency, which exists whenever the time required for the Board of School Directors to act in accordance with regular procedure and meeting schedules would endanger life or property or threaten continuance of existing school classes, a purchase order may be authorized by the Business Supervisor with the approval of the Superintendent. Any such expenditures in excess of budget appropriations shall be reported to and approved/ratified by the Board at its next meeting, with a recommendation of the funds to be transferred to cover the expenditures.