

PURCHASING: AUTHORIZATION AND CONTROL

The superintendent is authorized to direct expenditures and purchases within the limits of the detailed annual budget for the school year. Board approval for purchase of capital outlay items is required when the aggregate total of a requisition exceeds \$100,000 except that the superintendent shall have the authority to make capital outlay purchases without advance approval when it is necessary to protect the interests of the district or the health and safety of the staff or students. The superintendent shall establish requisition and purchase order procedures as a means of monitoring the expenditure of funds. Staff who obligate the district without proper prior authorization may be held personally responsible for payment of such obligations.

Purchasing: Authorization and Control

Requisitions shall be approved by the Assistant Superintendent for Finance and Operations. As a minimum, requisitions shall provide the following information:

- A. Name of school, department and originator, date originated, and reason for order;
- B. School department or person to which material is to be delivered;
- C. Budget year;
- D. Vendor specifications of equipment items (manufacturer, stock number, etc.);
- E. Estimated cost based on latest price; and
- F. Attach quotes or other documentation;
- G. Authorizing signature.

The purchasing department shall prepare a purchase order from the original request. An electronic copy of the purchase order shall be available to the school or department. Upon receipt of the order, the school or department shall send a signed packing slip to the purchasing department.

Upon placement of a purchase order, the business office shall encumber the expenditure against a specific budget line item to guard against the creation of liabilities in excess of revenues.

Materials desired for "examination" should be ordered on a requisition and clearly marked following items for examination for 30 days." Upon examination, the examiner shall immediately inform the purchasing department of their decision to retain or return materials.

Date: September 28, 1999

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