

Business and Noninstructional Operations

EXPENDITURES/EXPENDING AUTHORITY

The Governing Board recognizes its fiduciary responsibility to oversee the prudent expenditure of district funds. In order to best serve district interests, the Superintendent or designee shall develop and maintain effective purchasing procedures that are consistent with sound financial controls and that ensure the district receives maximum value for items purchased. He/she shall ensure that records of expenditures and purchases are maintained in accordance with law.

Expending Authority

The Superintendent or designee may purchase supplies, materials, apparatus, equipment, and services up to the amounts specified in Public Contract Code 20111, beyond which a competitive bidding process is required. The Board shall not recognize obligations incurred contrary to Board policy and administrative regulations.

The Board shall review all transactions entered into by the Superintendent or designee on behalf of the Board every 60 days. (Education Code 17605)

The Superintendent or designee may authorize an expenditure which exceeds the budget classification allowance against which the expenditure is the proper charge only if an amount sufficient to cover the purchase is available in the budget for transfer by the Board.

District funds shall not be expended for the purchase of alcoholic beverages. (Education Code 32435)

Purchasing Procedures

Insofar as possible, goods and services purchased shall meet the needs of the person or department ordering them at the lowest price consistent with standard purchasing practices. Maintenance costs, replacement costs, and trade-in values shall be considered when determining the most economical purchase price. When price, fitness, and quality are equal, recycled products shall be preferred when procuring materials for use in district schools and buildings.

All purchases shall be made by formal contract or purchase order or shall be accompanied by a receipt. In order to eliminate the processing of numerous small purchase orders, the Superintendent or designee may create a "blanket" or "open" purchase order system for the purchase of minor items as needed from a vendor. He/she shall ensure that the "open" purchase order system details a maximum purchase amount, the types of items that can be purchased under this order, the individuals authorized to approve purchases, and the expiration date of the "open" order.

Legal Reference

State

Ed. Code 17604

Ed. Code 17605

Description

[Delegation of powers to agents](#)

[Delegation of authority to purchase supplies and equipment](#)

Business and Noninstructional Operations**EXPENDITURES/EXPENDING AUTHORITY**Legal Reference**State**

Ed. Code 32370-32376

Ed. Code 32435

Ed. Code 35010

Ed. Code 35035

Ed. Code 35160

Ed. Code 35250

Ed. Code 38083

Ed. Code 41010

Ed. Code 41014

Gov. Code 4330-4334

Pub. Cont. Code 20111

Pub. Cont. Code 3410

Management Resources

Website

Website

Website

Website

Description[Recycling paper](#)[Prohibited use of public funds; alcoholic beverages](#)[Control of district; prescription and enforcement of rules](#)[Powers and duties of the superintendent; transfer authority](#)[Authority of governing boards](#)[Duty to keep certain records and reports](#)[Purchase of perishable foodstuffs and seasonal commodities](#)[California School Accounting Manual](#)[Requirement of budgetary accounting](#)[California made materials](#)[Contracts over \\$50,000; contracts for construction; award to lowest responsible bidder](#)[U.S. produce and processed foods](#)**Description**[CSBA District and County Office of Education Legal Services](#)[CSBA, Financial Services](#)[California Department of Education](#)[California Association of School Business Officials](#)**WESTMINSTER SCHOOL DISTRICT**

Westminster, California

Policy Adopted: July 5, 1990

Revised: December 20, 1990

Revised: April 17, 1997

Revised: September 16, 1999

Revised: October 13, 2016

Revised: February 8, 2024