BP-3300

EXPENDITURES/EXPENDING AUTHORITY

The Superintendent or designee may purchase supplies, materials and equipment in accordance with law. Prior School Board approval is required for purchases over $25,000.00.

The Superintendent or designee shall not authorize any proposed expenditure which exceeds the major budget classification allowance against which the expenditure is the proper charge.

The administration shall establish a disbursement procedure, which provides for prompt payment of vendors and includes clear back-up documentation.

Only the Superintendent or designee may authorize payment for goods and services.

The Superintendent or designee may make advance payment if a decrease in cost is possible or if the material or service is unavailable to the district without advance payment.

The Superintendent or designee may pay invoices in excess of previously approved purchase order amounts when the excess amount represents freight or transportation charges or there are other circumstances that, in the opinion of the Superintendent or designee, warrant the purchase at a price greater than the purchase order amount, as long as the total invoice amount does not exceed $25,000.00.

Legal Reference:

ALASKA STATUTES

14.14.060 Relationship between borough school district and borough

14.17.190 Restrictions governing receipt and expenditure of money from public school foundation account

36.30 State Procurement Code

37.05 Fiscal Procedures Act

CODE OF FEDERAL REGULATIONS

2 C.F.R. 200.317-326 Procurement Standards

Adoption Date:	October 3, 1988
Revised & Renumbered:	May 17, 2011
Reviewed:	September 18, 2023
Revised:	December 15, 2025