

PURCHASING GUIDELINES

The Board realizes the need for Building Principals to have the authority to purchase items for their staff and buildings. However, the Board also realizes the need for District control over the purchasing procedure. Therefore, the following guidelines are implemented to govern the purchase order and/or purchasing card procedure:

1. Building Principals are responsible for the financial condition of their school's budget. The principals are charged with regulating, controlling, and balancing their school's budget.
2. All orders or purchases at the building level must be done with an authorized purchase order or purchasing card requisition (refer to policy 672 - Rule 2 for exceptions). Purchases at the building level must be authorized by the principal. The following procedure illustrates the accepted means of purchasing or ordering goods and services.
 - a) The teacher completes a requisition form and turns it in to the principal.
 - b) The principal performs a financial check on the requisition to make sure the available funds in the account are sufficient to cover the expenditure.
 - c) The principal authorizes (signs) the requisition, thereby acknowledging the educational need for the particular good or service requested and to verify that sufficient funds are available.
 - d) If the available funds are not sufficient, the principal (or teacher) must then complete a budget transfer (refer to policy 623) and send it to the Business Manager. The school secretary should process the requisition after the transfer has cleared and the money is available.
 - e) If a purchase order is used for the purchase, the purchase order then goes the Business Manager for final approval and a financial and account check.
 - f) If a purchase order is used for the purchase, the school secretary will mail the original copy to the vendor, will send the file and maintenance copy to the District bookkeeper, and will retain the receiving copy for the school's records.
 - g) Upon receiving the items ordered, the secretary will verify the receiving copy of the purchase order. The purchase order should match with the items received. The secretary should illustrate on the receiving copy of the purchase order the specific items received that are to be kept by the school. Also noted should be the items that were received but sent back to the vendor along with the items that were not received. Then the secretary must send the receiving copy to the District bookkeeper so the corresponding invoice can be processed.
 - h) The invoices are compared with the receiving copy of the purchase order. Only those items indicated as received and kept by the secretary will be paid for. Any bill that does not have a corresponding purchase order (receiving copy) or purchasing card requisition on file in the bookkeeper's office, will not be paid.
3. All budget transfers and invoices must be submitted to the Business Office for approval and processing (refer to policy 623).
4. All vouchers and the relevant transfers will go before the Board for approval.

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