# Draft 04/13/2023

# FISCAL MANAGEMENT X04.31 AP.1

Purchasing

School Purchasing

1. Funds for expenditures authorized by the approved budget are to be made available to each Principal and school council who will advise staff of the available appropriations.
2. Principal/school council shall budget the allocations available to the school. Purchases made from these allocations shall be on Board purchase orders.
3. Requisitions are to be completed by the department head or teacher and sent to the Principal /designee for approval.

A standard invoice, copy of a contract, or some documentation of approval for the payment must be attached if no purchase order has been issued.

1. If the requisition is approved, the Principal/designee shall record the date, vendor, and amount of the purchase on the appropriate record form (computer or binder).
2. The requisition is then forwarded to the school/Central Office designee.
3. Requisition form is approved by Superintendent accounts payable issues a purchase order. Superintendent/designee signs purchase order. Accounts payable makes copies for Central Office and either mails, faxes, or returns to school for ordering.
4. When an order arrives, the person who placed the order checks the items received and signs and dates the invoice. A notation is made on the invoice as to the condition of the items received and any shortage in the shipment. The invoice is sent to the Principal/designee to be approved and coded.
5. Invoices are sent to Central Office for Superintendent’s approval and accounts payable processes for payment.
6. If a purchase needs to be made on an emergency basis as defined by the Principal/designee, the employee shall complete a purchase order, obtain the signature of the Principal/designee, and arrange for the purchase. The employee shall then complete all other purchasing procedures.

All orders for the current fiscal year must be approved by the Principal/designee by May 30 .

1. All invoices for the current fiscal year must be presented to the school/Central Office designee by June 1.

# FISCAL MANAGEMENT X04.31 AP.1

# (Continued)

Purchasing

District Purchasing

1. Expenditures authorized in the approved budget are made available to authorized Central Office personnel who make purchases.
2. Requisitions shall be completed and sent to the Superintendent/designee for approval.
3. If approved, the order is placed, copies of the purchase order are distributed, as appropriate, and a record of the purchase is completed.
4. When an order arrives, the person who placed the order checks the items received and signs and dates the appropriate copy of the purchase order. A notation is made on the receiving report as to the condition of the items received and any shortage in the shipment. The invoices are sent to Superintendent’s office for payment.
5. If a purchase needs to be made on an emergency basis as defined by the Superintendent/designee, the employee shall complete a purchase order, obtain the signature of the Superintendent/designee, and arrange for the purchase. The employee shall then complete all other purchasing procedures.
6. All orders for the current fiscal year must be approved by the Superintendent/designee by May 30.
7. All invoices for the current fiscal year must be presented to the Central Office designee by June 1.