

**UNITED
SCHOOL DISTRICT**

SECTION: FINANCES

TITLE: PURCHASES BUDGETED

ADOPTED: May 13, 2008

REVISED: May 12, 2015

611. PURCHASES BUDGETED	
<p>1. Authority SC 751, 807.1</p>	<p>It is the policy of the Board that when funds are available all purchases contemplated within the current budget and not subject to bid shall be made in a manner that ensures the best interests of the district.</p>
<p>2. Delegation of Responsibility SC 609, 751, 807.1</p> <p>SC 609, 751, 807.1</p>	<p>All purchases that are within budgetary limits may be made upon authorization of the Purchasing Agent, Business Manager, Board Secretary, and/or Superintendent, unless the contemplated purchase is for more than \$19,400, in which case prior approval by the Board is required.</p> <p>All purchase order requests must be referred to the building principal, and forwarded to the Director of Finance who shall check whether the proposed purchase is subject to bid; whether sufficient funds exist in the budget; and whether the material might be available elsewhere in the district.</p>
<p>3. Guidelines SC 807.1</p>	<p>Completed, properly numbered and principal approved purchase orders will be forwarded to the Director of Finance.</p> <p>The Director of Finance will review the purchase order based on available funds and need. Signed purchased orders will then be forwarded to the appropriate vendor.</p> <p>All equipment and supplies will be received by a designated employee who will verify the items received with the packing slips.</p> <p>When invoices are received by the Director of Finance, s/he will forward one (1) copy of the invoice to the individual designated to receive supplies. After that individual approves the invoice, it will be forwarded to the appropriate building principal or his/her representative for their approval and notation in their Budget Control Book. The invoice will then be returned to the Director of Finance to be added to the list of bills to be approved by the Board.</p> <p>Purchases for personal use shall be limited to school-related activities, not permitted to avoid tax, and will be approved jointly by the immediate supervisor and Director of Finance. Generally, this approval will be extended for limited reasons.</p>

The Director of Finance will be permitted to pay bills prior to Board approval to take advantage of discounts. S/He will also be permitted to make emergency purchases up to a limit of \$1,000 per item, payments for preapproved conference registrations, and payments to athletic officials, providing s/he has the Superintendent's approval.

Situations that cannot conform to this policy must be discussed with the Director of Finance.

In the interests of economy, fairness and efficiency in its business dealings, the Board requires that:

1. Items commonly used in the various schools or units thereof be standardized whenever possible.
2. Opportunity be provided to as many responsible suppliers as possible to do business with the school districts. Lists of potential suppliers for various type of supplies, equipment and services will be developed and maintained.
3. No purchase request will be honored unless made on a district-approved requisition form that has the necessary approval.
4. Upon the placement of a purchase order, the Director of Finance shall encumber the expenditure against a specific budget line item to guard against the creation of liabilities in excess of appropriations.

The Board recognizes its position as a major purchaser in the community, and while it is the intention of the Board to purchase materials and supplies of quality at the lowest possible cost through widespread competition, if all other considerations are equal, the Board prefers to purchase within the district from established local merchants.

References:

School Code – 24 P.S. Sec. 508, 609, 751, 807.1

*These amounts will be annually indexed for inflation based upon the Consumer Price Index.