

Sherman County S. D.

Code: **DJ/DJA/DJF-AR**
Adopted: 8/14/95

District Purchasing

Limitations

The Board shall authorize the superintendent or principal to sign all purchase orders for items previously provided for in the approved school budget.

The district will follow its adopted budget as closely as possible in expenditure of funds. To this end, the Board shall require that it approve in advance:

1. All expenditures of funds in excess of amounts budgeted in the annual budget;
2. All expenditures of funds identified as the contingency fund;
3. All transfers of funds from one fund to another.

Local buying is recommended whenever possible and practical, taking into consideration competitive pricing and quality of merchandise and service.

Purchases totaling not more than \$50 may be made by district personnel from local merchants without the formal purchase order. A signed sales slip for each local purchase must be turned in immediately to the district office. Purchases in any amount from out-of-town suppliers will be on the approved purchase order form.

Payment for school supplies or equipment of any nature not supported by the official school purchase order shall be the responsibility of the individual who made the purchase.

Standardized Listing and Cooperative Purchasing

The superintendent is authorized and encouraged to cooperate with the education service district and governmental agencies in the development of standardized listing and cooperative purchasing of all supplies and equipment possible. The Board recognizes the advantages of centralized purchasing in the volume buying insures the maximum value for each dollar spent and increased economy in all phases of procurement including ordering, accounting, delivery and distribution. The Board authorizes the superintendent to purchase and supervise the purchasing of all materials, goods and supplies for the school system in accordance with state law and good purchasing practices.

Central Accounting

The expenditure of district money, except payrolls, shall be based upon the purchase order system established by the superintendent.

The approval of purchase orders, expenditures and accounting shall be centralized within the district office under the responsibility and authority of the superintendent.

Deliveries

When merchandise is received the office personnel shall inspect the merchandise to be sure all items listed on the packing slip were received and in good condition. The date and condition shall be noted on the packing slip and corresponding purchase order. The packing slip shall be given to the deputy clerk and a copy placed with the merchandise. Merchandise is not to be taken by the person who placed the order until this process is completed.