

## **Purchasing Authority Administrative Procedures**

These administrative procedures will be used to define a clear process for monitoring and controlling the expenditure of available district funds for budget items. These procedures are divided into two purchasing areas: Requisitions and Purchase Orders.

### **I. Requisitions**

Requisitions are requests from schools and department staff to purchase items from approved budget lines. All requisitions will be first approved by the building principal or department director, and then submitted to the business manager for secondary approval. The business manager will review all requisitions to determine if they are within budgeted amounts and correctly coded.

After approval by the business manager, requisitions will then go to accounts payable and purchase orders will be generated and numerically allocated. All purchase orders then will be sent to the originating school principal or department director. This will complete the requisition process.

### **II. Purchase Orders**

Approved purchase orders will be sent to vendors by the schools or departments that originated them. Purchase orders will be held at the school or department until items ordered are received. After the ordered items have been received, approval will be given to accounts payable to pay the outstanding invoice for the purchase orders. Accounts payable will process the purchase order payments to the vendors. Copies of invoices paid will be attached to the corresponding purchase orders.

Purchase orders will be used for all district expenditures except those automatically committed and encumbered, i.e. salaries, employee benefits, or those that are invoice approved on a regular basis, i.e. utility payments, contracted services, reimbursements, routine maintenance/repairs, and expendable food service items. All invoice approved purchases that do not require a purchase order will be approved by the school principal or department director and reviewed by the business manager.

Adopted: 3/5/14