

## **Concord School District Policy #320**

### **Purchasing Procedure**

It is the responsibility of the Superintendent, the administrators, and staff delegated by the Superintendent to expend the funds in the approved budget and all other special funds used by Concord School District.

All purchases, unless authorized in advance by the Superintendent or his/her designated administrators, shall be made with an authorized purchase order. In situations where it is necessary to make repeated small purchases from one vendor (for example, a hardware store), a blanket purchase order may be issued to encumber funds for these purchases. If and when such purchases exceed the amount of the original blanket purchase order, a new purchase order shall be requested before additional purchases may be made.

Internet-based purchases shall be made using a purchase order.

The District expects any vendor wishing to do business with it to accept the District's purchase orders. The Superintendent and/or the Business Administrator may waive this requirement if such a waiver would be in the best interest of the District.

Expenditures that are less than the amount allocated to a particular function/object line will be authorized in the following manner:

The administrator or Superintendent designee and the Business Administrator shall authorize purchases up to \$1,000 that do not over-expend the appropriate available budget balance. The Business Administrator must also approve purchases over \$1,000. The Superintendent must approve purchases over \$2,500.

Although the Superintendent, the administrators and staff are charged with maintaining expenditures within budget allocations by account, they may exceed an account when necessary if balances remain in others to cover the excess in accordance with the budget transfer process.

A budget transfer shall be made if the designated account to which the expenditure is to be charged exceeds the funds available by \$50 or more. No purchase order will be approved without identification of the source of funding. In the case of an unforeseen event that requires immediate purchasing action, the Superintendent or designee may waive this procedure.

All budget transfers shall be rounded up to the nearest dollar.

If a series of over-expenditures brings an account into deficit by a total of \$50 or greater, a budget transfer shall be completed to bring this account into balance.

In the event of an emergency requiring a large unbudgeted expenditure (in excess of \$20,000), the problem shall be referred to the Board President and the Chair of the Finance Committee before action is taken. The Superintendent and/or Business Administrator designee may waive any or all of the requirements to follow the standard bidding procedure.