

Marion County Board of Education

Monitoring:

Descriptor Term:

Descriptor Code:

Issued Date:

**Review:
Annually,
in January**

Expenditures: Vendor Purchases

2.805

05/18/10

Rescinds:

Issued:

2.805

04/24/01

GENERAL GUIDELINES:

The Board shall purchase competitively and seek maximum educational value for every dollar spent. Purchases shall be dependent on need and availability of funds.

The Board will make every attempt to purchase locally when conditions are comparable.

The Board is authorized to acquire surplus property made available through the State of Tennessee General Services Agency. The Board is authorized to purchase items on state contract and in cooperation with other school system contracts in order to take advantage of lower prices and to reduce the cost of bidding when such buying benefits the school system.

Purchases made by anyone not authorized by his/her designated department supervisor shall become the personal responsibility of the person(s) making the purchase.

For schools, purchases shall be approved in accordance with Board policy and the *Tennessee Internal School Uniform Accounting Policy Manual*. Students or school employees shall not make purchases nor have the authority to obligate funds without proper written approval from the school principal, director of schools, and school board, as applicable by board policy or state law.

Purchases are authorized in accordance with bid/quotation limits in policy section 2.806.

Routine Vendor Purchases:

Routine purchases shall include expenditures for books, supplies and materials, equipment, dues, subscriptions, insurance, contracted services, employee travel, custodial supplies, utilities and other recurring items required for the normal operation of the school system.

Purchase orders shall be issued for all routine purchases unless non-acceptance is documented by a specific vendor (utilities, employee travel, insurance bid/proposals, maintenance and repair service calls, contracted services, etc.).

Invoices shall be paid after documentation from the respective department supervisor indicates that goods have been received or services rendered.

Special Vendor Purchases:

Special purchases shall include expenditures for items that are not routine and which may or may not be specifically identified by line item in the budget. These items are generally capital expenditure items such as furniture and fixtures, major equipment, vehicles, land, buildings, building improvements, contracted services, supplies of an unusual quantity or nature, etc.

Purchase orders shall be issued for all special purchases unless non-acceptance is documented by a specific vendor. Invoices shall be paid after documentation from the respective department supervisor indicates that goods have been received or services rendered.

Technology Department Purchases and Acquisitions:

All school system departments, programs, and individual schools shall have the pre-approval of the technology department prior to acquiring (including donated items from sources outside the school system) technological software, hardware, peripherals, etc. This ensures that integrity of compatible items utilized as well as the verification of the best bid prices allowed through state and other school system vendors.

Emergency Vendor Purchases:

Emergency purchases are necessary to avert hazards that threaten health or safety, to protect property from damage, or to avoid major disruption of educational activities. If within budgetary and bid limits and deemed essential, emergency purchases shall be approved by the director of schools and board chairperson without having to solicit competitive bids through the newspaper. The Board shall be advised of the emergency purchase at the next monthly board meeting.

Documentation shall be provided to the finance office supporting the reason for the emergency purchase. Purchase orders shall be issued documenting the emergency purchase unless a vendor documents non-acceptance.

Legal Reference:

1. TCA 49-2-206(3); TCA 6-36-115