

**Miller County Board of Education**  
**School Purchases Made Outside of School Activity Accounts - Overview**

All purchases should originate with an approved purchase request. Purchase Requests and/or orders created after the purchase has been made should not occur and **will not be** paid by the Central Office. The purchases exempt from this guideline are: travel expenses and postage. **Any purchases being made that include sales tax may not have the sales tax reimbursed.**

*Purchase Requests must have at least two (2) signatures for approval – the School Principal and the Superintendent of Schools.*

Oral requests for authorization should not be granted. Purchase Requests and orders are the written documentation for obligation of school funds. The purpose of a purchase order is to get approval for a purchase before obligating school funds.

**Purchasing/Ordering Procedures**

Purchase Requests are to be prepared before items are purchased, not after. The following procedures should be used for the completion of school district purchase orders to ensure the timely processing of these orders.

1. A request for materials is made.
  - o NOTE: Any employee ordering preview materials will be ultimately responsible for the return of the materials.
2. A Purchase Request is generated and must be approved by the Principal.
  - a. Include stock/catalog number at the beginning of the description and use complete item descriptions - Please feel free to add the following *Notes* as appropriate:
    - o *Deliveries must be received and invoiced by June 1, 20XX or order will be cancelled.*
    - o *Orders paid when all good/services have been received in "good order."*
  - b. Purchase Requests should include a complete listing of all items ordered. "See Attached List" should only be used for magazine/book orders and grocery orders. This list becomes the purchase order.
  - c. Purchase Requests for Subscriptions/newspaper ads should always show the beginning and ending date of the subscription period and be on a separate purchase order. Please attach a copy of the newspaper ad to the pink copy of the purchase request. Do not be afraid to write on purchase order copy as Post-It Notes become detached.
3. The **School** Bookkeeper should send the Purchase Request to the Central Office for approval before ordering. If the purchase request is not forwarded to the Central Office and approved before the order is made, the order **will not be paid** for by System level funding.
4. If approved, a purchase order will be issued by the **System** bookkeeper, signed by the Superintendent and the materials will be ordered. If not approved, the Purchase Request will be returned to the **School** Bookkeeper.