

**PURCHASING AND DISTRIBUTION**

The Perry Board of Education recognizes the importance of staff in establishing and implementing appropriate procedures for sound fiscal management. These procedures shall include, but are not limited to, purchasing and delivery of goods and services, accounting, reporting, business, payroll, personnel, payment of vendors and contractors, and all other areas of fiscal management.

Regulations are intended to be in compliance with Oklahoma school laws and shall be amended from time to time to implement any changes or reinterpretations of school law and regulations.

The financial accounting structure of the district shall consist of various code classifications as set forth in the Oklahoma Cost Accounting System. The school district accounting system shall be operated on a basis that assures legal compliance by the recording and summarizing of financial transactions within funds, each of which is completely independent of any other. Each fund shall account for and continually maintain the identity of its revenues and expenditures. Expenditures from all appropriated funds shall be made by properly issued warrants/checks.

Purchasing and distribution shall be under the supervision of the superintendent, but may be delegated in writing by the superintendent to another district employee. Written delegations of authority should contain specific limitations imposed by the board or superintendent upon the designee or may provide a complete delegation of purchasing and distribution duties. No person except the superintendent or the superintendent's designee shall make purchases without written authorization.

The superintendent should take advantage of discounts for buying in quantity and, if possible, purchase in sufficient quantities for one full school term. Requisitions for supplies shall follow the appropriate chain of command, originating from teachers, through the principal, to the superintendent. Purchases shall be made from local firms when economically wise to do so. However, the school district is required to purchase goods and services provided by the Oklahoma Department of Corrections whenever the article, service, or product provided by the Department of Corrections is the lowest and best bid.

No expenditure involving an amount greater than \$500.00 shall be made except in accordance with a written contract or purchase order.

No member or officer of the board of education or district employee shall receive financial benefits from the purchase of goods or services for the district. All purchases shall be made in strict conformity with local requirements as set forth in the State Laws of Oklahoma.

No district employee will engage in any activity that would create a conflict of interest or the appearance of a conflict of interest (see policy DBD).

The proper school district representative, to see that the terms and specifications of the purchase order have been met, shall check all equipment, materials, supplies, and services received by the school district.

The encumbrance clerk shall keep a written confirmation of all purchases. This record shall include the purchase order, a signed copy of the bill, and a claim showing time of payment.

Requisitions, purchase orders, non kick-back statements and other related financial contracts or forms should be adequately maintained.

**PURCHASING AND DISTRIBUTION (Cont.)**

Sample contracts and other forms relating to district expenditures can be found in the district's purchasing handbook.

No expenditure shall be made except in accordance with an approved purchase order.

**REFERENCE:** 21 O.S. §355  
57 O.S. §549.1  
62 O.S. §371  
70 O.S. §5-123  
70 O.S. §5-124  
70 O.S. §5-129  
70 O.S. §5-135

**CROSS-REFERENCE:** Policy DBD, Conflicts of Interest