

Hancock County Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Purchasing	Descriptor Code: 2.805	Issued Date: 04/09/15
		Rescinds:	Issued:

1 *General*

2 The school system will purchase competitively and seek maximum educational value for every dollar
3 expended. Authorization to purchase shall be provided by the Board. The director of schools shall
4 serve as purchasing agent for system-wide purchasing.¹ Principals shall serve as purchasing agents for
5 individual schools.

6 Purchases made by anyone not authorized by the appropriate officials shall become the personal
7 responsibility of the persons making the purchase agreement. The Board will not, under any
8 circumstances, be responsible for payment for any materials, supplies, or services purchased by
9 unauthorized individuals or in an un-prescribed manner.

10 No school shall be obligated to pay for any expenditure made by a student or a teacher or by any other
11 employee unless he/she first receives a written purchase order from the proper office or unless prior
12 written permission or arrangements are made with the principal.

13 The Board shall purchase locally whenever the conditions are comparable or when it is most practical
14 under the circumstances.

15 *Individual Schools*

16 The director of schools must approve the following purchases:

- 17 1. a single piece of equipment costing more than five thousand dollars (\$ 5,000.00);
- 18 2. one that is to be attached to or one that requires alteration of the building; or
- 19 3. one that will become a permanent fixture.

20 *Central Office*

21 **ROUTINE PURCHASES**

22 Routine purchases shall include expenditures for supplies, salaries, and routine expenditures required
23 for the operation of the school system. These expenditures shall be anticipated and provided for in the
24 budget and will normally be authorized by the Board at the beginning of the fiscal year. The director of
25 schools or his/her designee shall make all routine purchases without further Board authorization;
26 however, the Board shall be promptly informed if any substantial variation from budgeted estimates
27 occurs or becomes necessary.

28

1 **SPECIAL PURCHASES**

2 Special purchases are those which are not routine and which may or may not be specifically identified
3 by line item in the budget. Examples of special purchases are all capital expenditures such as for
4 vehicles, buildings, major contracts, purchases of major equipment, items for long-term use and
5 supplies of an unusual quantity or nature. All purchases in this category shall require specific prior
6 Board approval on an item-by-item basis. In its approval, the Board may place constraints on the
7 director of schools requiring Board evaluation and/or approval at various steps in the procurement
8 process. This will be determined by the Board on an individual basis depending on the nature of the
9 procurement action.

10 **EMERGENCY PURCHASES**

11 Emergency purchases are those which are necessary to avert hazards which threaten health or safety, to
12 protect property from damage or to avoid major disruption of educational activities. If within
13 budgetary limits and deemed essential, emergency purchases may be made by the director of schools.
14 However, if the purchase is of such significant magnitude as to impact on the integrity of the budget,
15 the chairman shall call a special or emergency meeting of the Board to deal with the matter. In any
16 event, the Board shall be advised promptly of all emergency purchases.

17 **PURCHASING OF SURPLUS PROPERTY**

18 The director of schools and other employees designated by the Board shall be authorized to act for the
19 Board in acquiring federal surplus property through the Tennessee General Services Department for
20 surplus property and in entering into agreements, certifications and covenants of compliance
21 concerning the use of federal surplus property.

22 Further, the director of schools is authorized to purchase any needed items through suppliers approved
23 on the state bid list.

24 **COOPERATIVE PURCHASING**

25 The Board, at its option, will join in cooperative purchasing with other school systems to take
26 advantage of lower prices for bulk purchasing and to reduce the cost involved in bidding whenever
27 such buying appears to be to the benefit of the system.

28 **ONLINE PURCHASING ²**

29 The Board recognizes that online purchasing may provide opportunities for savings, but extra
30 precaution should be used to ensure that accounting procedures are followed. Online purchasing shall
31 be permitted with the following requirements:

- 32 1. Prior authorization must be obtained from the director of schools before setting up new online
33 accounts, and schools shall maintain a list of accounts.
- 34 2. Online purchases must be for school purposes and made in accordance with established policies
35 and procedures. School employees are prohibited from making personal purchases even with

- 1 the intent of reimbursing the school system. School employees are prohibited from using a
2 school's tax exempt status for personal purchases of any kind.³
- 3 3. The availability of money for the fund/account in question should be determined before
4 Purchase Orders are approved.
- 5 4. All Purchase Orders must be properly filled out and approved prior to a purchase.
- 6 5. Price quotes should be obtained where possible and/or practical and retained with other
7 purchase documentation.

Legal References

1. TCA 49-2-206(3); TCA 6-36-115
2. *Tennessee Internal School Uniform Accounting Procedure Manual*; Section 4-9; 4-12
3. TCA 49-2-608(1)