

# Lakeland Board of Education

Monitoring: <b>Review: Annually, in January</b>	Descriptor Term: <b>Purchasing</b>	Descriptor Code: <b>2.805</b>	Issued Date: <b>04/14/14</b>
		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 superintendent shall serve as  
4 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 superintendent 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  
25 superintendent or his/her designee shall make all routine purchases without further Board  
26 authorization; however, the Board shall be promptly informed if any substantial variation from  
27 budgeted estimates occurs or becomes necessary.

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### 29 **SPECIAL PURCHASES**

30 Special purchases are those which are not routine and which may or may not be specifically identified  
31 by line item in the budget. Examples of special purchases are all capital expenditures such as for

1 vehicles, buildings, major contracts, purchases of major equipment, items for long-term use and  
2 supplies of an unusual quantity or nature. All purchases in this category shall require specific prior  
3 Board approval on an item-by-item basis. In its approval, the Board may place constraints on the  
4 superintendent requiring Board evaluation and/or approval at various steps in the procurement process.  
5 This will be determined by the Board on an individual basis depending on the nature of the  
6 procurement action.

## 7 **EMERGENCY PURCHASES**

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

## 14 **PURCHASING OF SURPLUS PROPERTY**

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

19 Further, the superintendent is authorized to purchase any needed items through suppliers approved on  
20 the state bid list.

## 21 **COOPERATIVE PURCHASING**

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

## 25 **ONLINE PURCHASING <sup>2</sup>**

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

- 29 1. Prior authorization must be obtained from the superintendent before setting up new online  
30 accounts, and schools shall maintain a list of accounts.
- 31 2. Online purchases must be for school purposes and made in accordance with established policies  
32 and procedures. School employees are prohibited from making personal purchases even with  
33 the intent of reimbursing the school system. School employees are prohibited from using a  
34 school's tax exempt status for personal purchases of any kind.<sup>3</sup>
- 35 3. The availability of money for the fund/account in question should be determined before  
36 Purchase Orders are approved.
- 37 4. All Purchase Orders must be properly filled out and approved prior to a purchase.
- 38 5. Price quotes should be obtained where possible and/or practical and retained with other  
39 purchase documentation.

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**2 PURCHASING WITH FEDERAL GRANT FUNDS<sup>4</sup>**

3 Before grant funds are obligated or expended, the director or his designee shall review the cost of a  
4 proposed expenditure and determine if it is an allowable use of federal grant funds.<sup>4</sup> The director will  
5 minimize the time that elapses between the transfer and disbursement of funds once an expenditure is  
6 approved.

7 No person officially connected with or employed by the school system may participate in the selection,  
8 award, or administration of a contract supported by a federal award if he or she has a real or apparent  
9 conflict of interest. A real or apparent conflict of interest arises when the employee, officer, or agent,  
10 any member of his or her immediate family, his or her partner, or an organization which employs or is  
11 about to employ any of the parties indicated herein, has a financial or other interest in or a tangible  
12 personal benefit from a firm considered for a contract. Upon discovery of any potential conflict, the  
13 director shall disclose the potential conflict to the federal awarding agency in writing.<sup>5</sup>  
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## 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)
4. 2 C.F.R. § 200.403
5. 2 C.F.R. § 200.112

