

DICKSON COUNTY BOARD OF EDUCATION

Monitoring: Review: Annually, in January	Descriptor Term: Purchasing	Descriptor Code: 2.805 Rescinds: 2.8050	Issued Date: July 2015 Issued: August 27,2015
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1 *General*

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

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8 The Director of Schools shall authorize the Financial/Business Manager to approve any
9 expenditure of two hundred fifty dollars (\$250.00) or less

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12 Purchases made by anyone not authorized by the appropriate officials shall become the
13 personal responsibility of the persons making the purchase agreement. The Board will
14 not, under any circumstances, be responsible for payment for any material or supplies
15 purchased by unauthorized individuals or in an unprescribed manner.

16
17 No school shall be obligated to pay for any expenditures made by a student or a teacher
18 or by any other employee unless s/he first receives a written purchase order from the
19 proper office or unless prior written permission or arrangements are made with the
20 principal.

21
22 The Board will purchase locally whenever other conditions are comparable.

23
24 *Individual Schools*

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26 The director of schools must approve the following purchases:

- 27 1. a single piece of equipment costing more than five thousand dollars
28 (\$5,000.00);
29 2. one that is to be attached to or one that requires alteration of the building; or
30 3. one that will become a permanent fixture.

31
32 *Central Office*

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34 **ROUTINE PURCHASES**

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36 Routine purchases shall include expenditures for supplies, salaries, and routine
37 expenditures required for the operation of the school system. These expenditures shall
38 be anticipated and provided for in the budget and will normally be authorized by the
39 Board at the beginning of the fiscal year. The director of schools shall make all routine
40 purchases without further Board authorization; however, the Board shall be promptly
41 informed if any substantial variation from budgeted estimates becomes necessary.

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1 LOCAL PURCHASING

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3 Recognizing that the local schools are supported primarily by the monies paid by
4 individuals, businesses, and industries of the community, the Board will purchase locally
5 whenever and wherever practical. However, the Board's first consideration must be
6 value for money spent. For this reason, local suppliers and contractors will be given
7 preference only as other conditions are comparable.

8 9 SPECIAL PURCHASES

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

20 21 EMERGENCY PURCHASES

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

30 31 PURCHASING OF SURPLUS PROPERTY

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33 The director of schools and other employees designated by the Board shall be
34 authorized to act for the Board in acquiring federal surplus property through the
35 Tennessee General Services Department for surplus property and in entering into
36 agreements, certifications and covenants of compliance concerning the use of federal
37 surplus property. Further, the director of schools is authorized to purchase any needed
38 items through suppliers approved on the state bid list.

39 40 COOPERATIVE PURCHASING

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

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1 ONLINE PURCHASING

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

- 6
7 1. Prior authorization must be obtained from the director of schools before setting
8 up new online accounts, and schools shall maintain a list of accounts.
9
- 10 2. Online purchases must be for school purposes and made in accordance with
11 established policies and procedures. School employees are prohibited from
12 using a schools tax exempt status for personal purchase of any kind.
13
- 14 3. The availability of money for the fund/account in question should be determined
15 before Purchase Orders are approved.
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- 17 4. All Purchase Orders must be properly filled out and approved prior to a purchase.
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- 19 5. Price quotes should be obtained where possible and/or practical and retained
20 with other purchase documentation.
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22 PURCHASING WITH FEDERAL GRANT FUNDS

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24 Before grant funds are obligated or expended, the director or his designee shall review
25 the cost of a proposed expenditure and determine if it is an allowable use of federal
26 grant funds. The director/designee will minimize the time that elapses between the
27 transfer and disbursement of funds once an expenditure is approved.
28

29 No persons officially connected with or employed by the school system may participate
30 in the selection award, or administration of a contract supported by a federal award if he
31 or she has a real or apparent conflict of interest. A real or apparent conflict of interest
32 arises when the employee, officer or agent, any member of his or her immediate family,
33 his or her partner, or any organization which employs or is about to employ any of the
34 parties indicated herein., has a financial or other interest in or a tangible personal
35 benefit from a firm considered for a contract. Upon discovery of any potential conflict,
36 the director shall disclose the potential conflict to the federal awarding agency in writing.
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38 Legal Reference:

- 39 1. TCA 49-2-206(3); TCA 6-36-115
- 40 2. *Tennessee Internal School Uniform Accounting Procedure Manual*; Section 4-9;4-12
- 41 3. TCA 49-2-608(1)
- 42 4. 2C.F.R. 200.403
- 43 5. 2 C.F.R. 200.112
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