

BUSINESS AND NONINSTRUCTIONAL OPERATIONS

SUBJECT: Expenditures and Purchasing

The County Board of Education and County Superintendent of Schools recognize their fiduciary responsibility to oversee the prudent expenditure of County Office of Education funds. In order to best serve County Office of Education interests, the County Superintendent or designee shall develop and maintain effective purchasing procedures that are consistent with sound financial controls and that ensure the County Office of Education receives maximum value for items purchased. He/she shall ensure that records of expenditures and purchases are maintained in accordance with law.

- (cf. 3000 - Concepts and Roles)
- (cf. 3100 - Budget)
- (cf. 3400 - Management of Assets/Accounts)
- (cf. 3460 – Collection and Deposit of Monies)
- (cf. 9270 - Conflict of Interest)

Expending Authority

The County Superintendent of Schools or designee may purchase supplies, materials, apparatus, equipment, and services up to the amounts specified in Public Contract Code 20111, beyond which a competitive bidding process is required. The County Office of Education shall not recognize obligations incurred contrary to County Office of Education policy and administrative regulations.

- (cf. 3311 - Bids)
- (cf. 3312 - Contracts)
- (cf. 3110 - Transfer of Funds between categories)

County Office of Education funds shall not be expended for the purchase of alcoholic beverages. (Education Code 32435)

Purchasing Procedures

Insofar as possible, goods and services purchased shall meet the needs of the person or division ordering them at the lowest price consistent with standard purchasing practices. Maintenance costs, replacement costs, and trade-in values shall be considered when determining the most economical purchase price. When price, fitness, and quality are equal, recycled products shall be preferred when procuring materials for use in district schools and buildings.

- (cf. 3440 - Inventory)

All purchases shall be made by formal contract or purchase order or shall be accompanied by a receipt. In order to eliminate the processing of numerous small purchase orders, the County Superintendent or designee may create a "blanket" or "open" purchase order system for the purchase of minor items as needed from a vendor. He/she shall ensure that the "open" purchase order system details a maximum purchase amount, the types of items that can be purchased under this order, the individuals authorized to approve purchases, and the expiration date of the "open" order.

No employee shall make any purchase or obligate the County Office of Education for any supplies, equipment, or contractual services without prior authorization approved by the Superintendent, Deputy Superintendent, Assistant Superintendents, or a designated representative.

No employee may purchase materials from personal funds, and request employee's management reimbursement or direct payment for same without prior authorization from the director level supervisor, the County Superintendent, the Deputy Superintendent, or an Assistant Superintendent.

No employee may have a vested interest in funds due another employee.

All supplies, materials and equipment purchased with funds under the jurisdiction of the Riverside County Office of Education shall remain the property of the County Office of Education.

Employees authorized to approve requisitions for expenditure of funds shall have the responsibility to assure that no such authorized expenditure shall be made to any individual or company owned, operated or controlled by a member of the employee's household or that would in any way provide a benefit to the employee. Further, the employee shall assure there is no "appearance" of conflict of interest by requesting goods, materials or services from a particular company.

Legal Reference:

EDUCATION CODE

17604 Delegation of powers to agents; approval or ratification of contracts by governing board

17605 Delegation of authority to purchase supplies and equipment

32370-32376 Recycling paper

32435 Prohibited use of public funds, alcoholic beverages

35010 Control of district; prescription and enforcement of rules

35035 Powers and duties of superintendent

35160 Authority of governing boards

35250 Duty to keep certain records and reports

38083 Purchase of perishable foodstuffs and seasonal commodities

41010 Accounting system

Adopted: 7-16-80

revised: 9-13-89

revised: 4-11-07

41014 Requirement of budgetary accounting

GOVERNMENT CODE

4330-4334 California made materials

PUBLIC CONTRACT CODE

3410 U.S. produce and processed foods

20111 Contracts over \$50,000; contracts for construction; award to lowest responsible bidder

Management Resources:

CSBA PUBLICATIONS

Maximizing School Board Governance: Fiscal Accountability, 2006

WEB SITES

CSBA, Financial Services: <http://www.csba.org/fs>

California Association of School Business Officials: <http://www.casbo.org>

California Department of Education: <http://www.cde.ca.gov>