

## **Purchasing: Authorization and Control**

Purchase orders shall be approved by the superintendent. As a minimum, purchase orders shall provide the following information:

- A. Name of school, department and originator, and date originated;
- B. School department or person to which material is to be delivered;
- C. Budget year;
- D. Specifications of equipment items (manufacturer, stock number, etc.);
- E. Estimated cost based on latest price; and
- F. Authorizing signature.

Upon placement of a purchase order, the business office shall encumber the expenditure against a specific budget line item to guard against the creation of liabilities in excess of revenues.

**Classification: Essential**

**Adopted by the Board of Directors: 3/25/2010**

**Revised by the Board of Directors: 11/26/19**