



Administrative Procedure

Category:	Procedure:	
Fiscal Management	Purchasing	
Descriptor Code:	Issued Date:	Revised Date:
AP-D-230-1	June 1997	May 2011

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All purchases made by the school system shall be in compliance with guidelines provided in the Tennessee Internal School Uniform Accounting Policy Manual or Knox County Purchasing Department Manual as appropriate. A copy of the Knox County Purchasing Department Manual is available in the Knox County Schools Finance Department.

The Superintendent (or designee) shall be authorized to act for the Board in acquiring federal surplus property and in entering into agreements, certifications and covenants of compliance concerning the use of federal surplus property.

STUDENT ACTIVITY FUNDS

All contracts, including those of individual schools, will meet all requirements of state and federal laws, rules and regulations. The principal, i.e. purchasing agent, is the only authorized individual to execute contracts at the building level.

The Board must approve the following purchases:

1. All purchases of \$25,000.00 or more.
2. One that is to be attached to or one that requires alteration of the building.
3. One that will become a permanent fixture.
4. Lease purchase agreements or other contracts that will have the effect of creating long-term liabilities, since schools are prohibited from recording long-term liabilities in the school accounts.

Purchase orders will include the following essentials:

1. A specification which adequately describes to the supplier the characteristics and the quality standards of the item required.
2. A firm, quoted, net delivered price, whenever possible.
3. Signature of purchase agent.

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

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Questions should be directed to the Finance Department at 594-1676.