

Cobb County School District Administrative Rules

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Purchasing Procedures	DJE A	9/1/04
<p>RATIONALE/OBJECTIVE:</p> <p>To be developed</p>		
<p>RULE:</p> <p>1. The superintendent and his staff shall establish a procedure for the procurement of supplies, equipment and services for the school system that complies with District procedures and generally accepted accounting principles and rules of the State Department of Education. This procedure shall:</p> <ul style="list-style-type: none"> A. Provide for the consistent accountability of all District funds. B. Require that school personnel have itemized receipts for cash purchases and that other purchases be supported by purchase orders or contracts with payment made only upon receipt of original invoices. C. Require that school personnel not collect funds from students for expenditures that are included in the school system budget. D. Require school personnel to maintain a clear audit trail from receipt of funds to disbursement of funds. E. Provide for an annual audit of student activity funds by either an internal or external auditor. F. Account for the disposition of surpluses or deficits from completed projects. G. Provide for the payment of costs for external auditors from the funds being audited. <p>2. All purchase orders and check requests in excess of \$75,000 made by local schools, departments, divisions or individuals of the school system and made through the school system must receive prior approval of the Board of Education. Board approved textbooks and other Board approved single source supplementary related instructional materials are not subject to this policy. Also exempted from this policy are purchases which are a part of the Board approved annual budget, are annual acquisitions, and utilize the low bidder with at least three bidders participating. All purchase orders that exceed \$5,000 and do not require prior Board approval will be reported for information purposes at the next regularly scheduled Board meeting.</p> <p>3. Bids referred to local schools for the source of purchase, shall be the only source from which purchases may be made if the purchase is to be paid from the central office budget, lunchroom funds and/or local school funds.</p> <p>4. Expenditures of the school district made in accordance with this policy and Policy DJEC,</p>		

Contracts for Services, which were not included in the Board-adopted budget for any fiscal year must receive prior approval of the Cobb County Board of Education once the annual aggregate of those expenditures exceeds \$75,000.

Legal Reference: §§OCGA 20-2-57; 20-2-59; 20-2-109; 20-2-410; 20-2-500; 20-2-501; 20-2-502; 20-2-503; 20-2-962 GBOE Rule 160-5-1-.12

Adopted: 1/14/70 Revised: 9/9/81; 7/28/83; 8/8/84; 2/13/86; 1/23/92; 4/13/94; 4/27/00; 6/28/01; 9/1/04