

Descriptor Term:

**DJEG**

**PURCHASE ORDERS  
AND CONTRACTS**

ISSUE DATE: **6-19-00**  
REVISED: **2-16-12**

One of the most important aspects of control over expenditures is an efficient and effective system of purchasing. The purchasing system of the Jackson County School District includes purchase requisitions and purchase orders.

- A. Purchase requisitions are documents filled out by requesting departments/divisions/schools or teachers requesting that the purchasing department buy the items requested. A requisition is the device by which management realizes that there is a need for materials.
- B. Purchase orders are documents issued by the school district to vendors ordering the items requested by departments/divisions/schools or teachers. A purchase order is the device by which management places an order. Accepting a purchase order by a vendor affects a legally binding contract. The purchase order gives the vendor authority to ship the required items and binds the district for payment.
- C. The District will refrain from awarding grants or subgrants when conflicts of interests exist. Education Department of General Administrative Regulations (EDGAR) defines a "conflict of interest" as arising when any of the following has a financial or other interest in the firm selected for award:
  - The employee, officer, or agent
  - Any member of that person's immediate family
  - That person's business partner
  - An organization which employs, or is about to employ, any of the above or has a financial or other interest in the firm selected for award.

Employees of the District are not permitted to solicit or accept gratuities, favors, or anything of monetary value for personal gain from contractors, potential contractors, or subcontractors. Violations of this policy may result in disciplinary action and/or legal ramifications.

Using the documents above, the purchasing process will work as follows:

1. Purchase requisitions are to be prepared by school district personnel whenever there is a request for materials. All requisitions require approval by the principal of the school or director of the department. Requisitions originating at the schools must be approved by the Assistant Superintendent of the respective attendance center. The requisition will be reviewed to ensure that it will not exceed the budget. Once approved, this requisition will be forwarded to the Business Manager's office.
2. When a properly prepared and approved requisition is received by the Business Manager's office, it will be reviewed to ensure that the requisition is in compliance with public purchasing law requirements.
3. Once the public purchasing law requirements are fulfilled, a purchase order will be issued, the issuance of which is official notice to the vendor that the order should be filled.

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4. When ordered materials are received, the vendor's invoice shall be signed by the person receiving the material and returned to the Business Manager's office.
5. Prior to paying any claim, the accounts payable clerk will match the following documents:
  - A. Purchase requisitions
  - B. Purchase order
  - C. Vendor invoice

All purchase orders shall be pre-numbered and controlled. Requisitions do not require pre-numbering.

A purchase order log shall be maintained by purchase order number. This log will allow for follow-up on unfilled orders, as well as allowing for the school district to determine the dollar value of outstanding purchase orders. The purchase order log shall, at a minimum, contain the following information: purchase order number, date issued, vendor name, description and amount.

Open purchase orders to vendors are acceptable if items have been bid and the bids properly accepted by the school board in their official minutes. Open purchase orders to vendors are only good for the duration of the bid and no bid shall exceed two fiscal years. This bid should be for a period, established by the school board, to ensure budgetary control over the purchase of such commodities.

LEGAL REFERENCE: Mississippi Code, Sections 31-7-1, 31-7-12, 31-7-13, and 37-39-1 *et seq.*  
*Financial Accounting Manual for Mississippi Public School Districts*