

GOVERNANCE & OPERATIONS

FILE CODE: GO/3320

BUSINESS OPERATIONS
PURCHASING PROCEDURES

Purchasing Procedures

Association staff shall establish and carry out a careful system of purchasing and accounting which will guard against loss due to carelessness, inefficiency, theft or maintenance of improper records. The authority to purchase goods or engage services shall rest with the Executive Director and/or Director of Business Services. Authority to purchase items not covered by contract may be delegated within established limits.

The four fundamental functions of purchasing shall be to:

- A. Buy the proper product for the purpose required;
- B. Have the product available when needed;
- C. Buy the proper amount of the product; and
- D. Pay the proper price.

Prior to acquisition of any capital asset (e.g., automobiles, real property, computer systems, telephone systems), a feasibility study shall be performed to see if acquisition through lease or lease/purchase is more economical than outright purchase.

Authority: BD 6/84
BD 12/85
BD 12/88
BD 9/94

Role of Departments in Purchasing

The New Jersey School Boards Association assigns budgetary responsibility to Department Directors, and the Marketing Manager. Department Directors and the Marketing Manager are responsible for administering their departmental budgets, which includes producing budgeted revenues and controlling budgeted expenditures.

The Association's purchasing procedures permit the reporting of account expenditures, the encumbrance of accounts and the unencumbered balance of accounts. The encumbering of accounts provides control against over expending, assists in avoiding duplication and assists in financial planning and budgeting.

A Chart of Accounts, noting each account and its budget, is annually distributed to each department. The Chart of Accounts is to be used to assign an account number to each item to be purchased.

The Director of Business Services shall require that competitive prices be sought in the exercise of his/her

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purchasing authority.

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