

PURCHASE ORDERS AND CONTRACTS

SECTION I

All purchases of goods, services, settlements, and equipment for which the board of trustees shall be responsible for payment, must be authorized prior to the purchase using the official purchase order form in the properly executed manner. The purchase order form is a legal document and is the vendor's only authority to ship and invoice items purchased by the school district. The purchase order is the "acceptance" of the "offer" made by the vendor, via a bid quotation or other published price. No person is authorized to pick up, receive, or receipt any material, supply, or service for the school district unless a proper purchase order has been duly issued and processed.

In case of an emergency, a purchase order number may be assigned to the order by the superintendent or the designee.

A receiving report documenting the fact that all items which were ordered on a purchase order or contract were in fact received. The "pink" copy of the purchase order document shall serve as the "proof of delivery" copy, and once signed, be forwarded to the Finance Department along with vendor invoicing for payment. This then becomes the permanent record for that transaction.

All purchase orders are entered "on-line" into the district's mainframe computer, and the budget encumbrance occurs at the time the purchase order is entered online into the accounting system. The purchase order form consists of five copies and each copy is distributed to the designated party involved in the purchasing process.

On the reverse side of the purchase order is stated the instructions and conditions under which the contract is issued. By acceptance of the order, the vendor agrees to all stated conditions of the sale. All purchase orders are pre-numbered with a unique number for control purposes at the time of entry into the computer. A sample of the purchase order form is attached. Contracts are executed for construction projects and other transactions, which are usually of a significant amount of money.

SECTION II:

Exemptions

Some items are exempt from purchase order requirements; e.g., lunchroom foods that are purchased at bid price and delivered daily, purchases of certain items from student club funds, insurance premiums, progress payments for constructions, payments to engineers, architects, and/or services reached by contractual agreement. Other select items may be exempt because of nature (utilities) of item or nature of transactions.

Settlements

The Jackson Public Schools Superintendent, in collaboration with the General Counsel, is authorized to approve and sign settlements up to twenty thousand dollars (\$20,000). Every six (6) months, the Office of General Counsel shall provide the Board with a list of all settlements approved and signed by the Superintendent and General Counsel. The Board shall have oversight over the line item related to legal settlements.

SOURCE: Jackson Public School District, Jackson, Mississippi

LEGAL REF: Miss. Code Ann. Section 31-7-301 through 31-7-317; Miss. Code. Ann. Section 11-46-7; Financial Accounting Manual for Mississippi Schools, Section D, 1985
Revised 2003

CROSS REF.: DII- Expenditure of Funds and Payment of Claims

DATE: December 18, 1978

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