

## **703.2 PURCHASING AND PAYING OF GOODS AND SERVICES**

### REQUISITIONS AND PURCHASE ORDERS

Requisitions for equipment, supplies, and services shall be made through properly authorized forms. Forms must be approved by officially designated personnel before being processed.

The procurement of all supplies, equipment, and services shall begin with the issuance of an official purchase order signed by the superintendent of schools or by an authorized member of the staff.

### RECEIVING GOODS AND SERVICES

The board authorizes the issuance payment of claims against the school district for goods and services. The board will allow the payment after the goods and services have been received and accepted in compliance with board policy.

All supplies, equipment and services purchased in the name of the school district shall be cleared through the purchase order system. School personnel who receive goods or services shall notify the purchasing department when any and all items have been delivered.

### APPROVAL AND PAYMENT FOR GOODS AND SERVICES

The Board of Directors shall issue warrants, upon audit and allowance by the Board, for all just claims against the school district for payment of freight, postage, printing, utilities, travel expenses, and other goods and services, and for payment of salaries pursuant to the terms of written contracts entered into by the Board.

The Board of Directors authorizes the Secretary to issue warrants when said Board of Directors is not in session for payment of properly authorized bills and claims pursuant to the terms of written contracts entered into by the Board, but only upon duly verified bills for same filed with the Secretary. All claims and salaries for which warrants have been issued prior to audit and allowance by the Board shall be passed upon by the Board at its first meeting thereafter, and shall be entered on records in the regular minutes of the Secretary.

Designated Board members shall approve vouchers on the warrant register listing all bills, with the understanding that the vouchers be available for examination.

LEG REF:       *Love v. City of Des Moines*, 210 Iowa 90, 230 N.W. 373 (1930).  
Iowa Code §§ 279.8; 279.29; 279.30; 279.36; 291.12; 721.2(5).  
281 I.A.C. 12.3(1). 1980 Op. Att'y Gen. 102, 160, 720; 1976 Op. Att'y Gen. 69;  
1972 Op. Att'y Gen. 130, 180, 392, 456, 651; 1936 Op. Att'y Gen. 375.