

ADMINISTRATIVE PROCEDURE

SAN DIEGO UNIFIED SCHOOL DISTRICT

NO: 2437

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CATEGORY: **Fiscal Management, Purchasing**

EFFECTIVE: **1-29-62**

SUBJECT: **Student Body Requisitions and Purchase Orders**

REVISED: **12-27-02**

A. PURPOSE AND SCOPE

1. To outline administrative procedures governing use of student body requisitions and purchase orders in secondary schools.
2. **Related Procedures:**
 - Revolving cash fund 2310
 - Student body budget 2227

B. LEGAL AND POLICY BASIS

1. **Reference:** Board Policy D-6000.

C. GENERAL

1. **Originating Office.** Suggestions or questions concerning this procedure should be directed to the Accounting Department, Finance Division, Business Operations Branch.
2. **Definitions**
 - a. **Student body requisition:** A serially-numbered, original internal control form which must be completed as authorization for drawing a student body check. Approvals of a representative of the student body organization, the ASB adviser or sponsor, and the principal are required.
 - b. **Student body purchase order:** A secondary control form, numbered with same number as the requisition and issued to a vendor for completion of a purchase. (Not required for every requisition.)
3. **Prior to any purchase,** a student body requisition shall be completed and approved by a student body organization representative and the principal.
4. **Governing board** of the student body shall approve all purchases/expenditures not previously approved in the budget (Procedure 2227).
5. **Prohibited Purchases.** See Procedure 2310 for a complete listing.

D. IMPLEMENTATION

1. Sponsor of Class or Activity

- a. Secures requisition from financial clerk; completes in detail, including brief explanation of purpose of expenditure.
- b. Secures approvals of designated representative of the student body organization and the ASB adviser or faculty sponsor, and returns completed and signed form to financial clerk.

2. Financial clerk

- a. Checks budget of organization or activity against requisition to determine authorization for expenditure.
 - (1) If expenditure is *authorized* by formal budget, signs and refers requisition to principal for approval.
 - (2) If expenditure is *not authorized*
 - (a) Requests special documented authorization.
 - (b) Attaches completed authorization to original copy of requisition and refers to principal for approval.
- b. If requisition is *approved* by principal, determines whether purchase order is needed or whether check needs to be issued.
 - (1) If purchase order is *needed*
 - (a) Prepares purchase order in duplicate, securing name of vendor from originator of request; assigns requisition number to purchase order.
 - (b) Gives original to originator or mails to vendor; files duplicate of purchase order with original of approved requisition until transaction is completed.
 - (2) If purchase order is *not necessary*, makes payment upon completion of transaction.

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(3) After transaction is completed, staples copy of check and copy of invoice or bill to original of approved requisition and files.

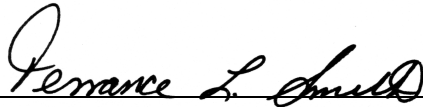
3. **Principal** approves payment by signing requisition *or* disapproves and returns unsigned requisition to financial clerk for processing or cancellation.

E. FORMS AND AUXILIARY REFERENCES

1. Student Body Requisition, Stock Item 22-S-7955
2. Student Body Purchase Order, Stock Item 22-S-7950

F. REPORTS AND RECORDS

G. APPROVED BY



Chief of Staff, Terrance L. Smith
For the Superintendent of Public Education