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.
(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**

[Signature]

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