**316 EXPENDITURES AND PURCHASES**

The Board of Trustees recognizes its fiduciary responsibility to oversee the prudent expenditure of district funds. In order to best serve district interests, the Superintendent or designee shall develop and maintain effective purchasing procedures that are consistent with sound financial controls and that ensure the district receives maximum value for items purchased. He/she shall ensure that records of expenditures and purchases are maintained in accordance with law.

(BP- [309](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/940913/3) - Budgets)

(BP- [1400](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/940935/3) – Expense Reimbursement)

(BP- [317](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/940937/3) - Management of Assets)

(BP- [312](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/940943/3) - Financial Reporting)

(BP- [201](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/941519/3) - Conflict of Interest)

Expending Authority

The Superintendent or designee may purchase supplies, materials, apparatus, equipment, and services up to the amounts specified in Public Contract Code [20111](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/172746/3), beyond which a competitive bidding process is required or other allowable legal means. The Board shall not recognize obligations incurred contrary to Board policy and administrative regulations.

(BP- [318](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/940925/3) - Bids)

(BP- [319](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/940927/3) - Contracts)

The Board shall review all transactions entered into by the Superintendent or designee on behalf of the Board every 60 days. (Education Code [17605](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/137111/3))

Public funds shall not be expended for the purchase of alcoholic beverages. (Education Code [32435](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/131186/3))

Purchasing Procedures

Insofar as possible, goods and services purchased shall meet the needs of the person or department ordering them at the lowest price consistent with standard purchasing practices. Maintenance costs, replacement costs, and trade-in values shall be considered when determining the most economical purchase price

 (BP- [320](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/940941/3) - Inventories)

(AR  [315 (b)](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/940941/3) – Federal Fund Management Inventories)

All purchases shall be made by formal contract or purchase order or shall be accompanied by a receipt.

Legal Reference:

EDUCATION CODE

[17604](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/137110/3) Delegation of powers to agents; approval or ratification of contracts by governing board

[17605](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/137111/3) Delegation of authority to purchase supplies and equipment

[32370](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/131171/3)-[32376](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/131176/3) Recycling paper

[32435](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/131186/3) Prohibited use of public funds, alcoholic beverages

[35010](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/131349/3) Control of district; prescription and enforcement of rules

[35035](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/899473/3) Powers and duties of superintendent

[35160](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/131397/3) Authority of governing boards

[35250](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/131438/3) Duty to keep certain records and reports

[38083](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/137159/3) Purchase of perishable foodstuffs and seasonal commodities

[41010](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/132432/3) Accounting system

[41014](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/132435/3) Requirement of budgetary accounting

GOVERNMENT CODE

[4330](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/144442/3)-[4334](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/144446/3) California made materials

PUBLIC CONTRACT CODE

[3410](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/172668/3) U.S. produce and processed foods

[20111](http://www.gamutonline.net/district/sanleandrousd/displayPolicy/172746/3) Contracts over $50,000; contracts for construction; award to lowest responsible bidder