

## PURCHASING

One of the most important aspects of control over expenditures is an efficient and effective system of purchasing. Every school district in the state must establish a purchasing system.

The purchasing practices of the district shall be in accordance with all the state statutes and financial accounting practices approved by all governing state agencies. All purchases shall be made in the best interest of the district. The board declares its intent to purchase competitively without prejudice and to seek maximum value for every dollar expended.

Decisions on purchases shall be based on the best prices, consistent with quality and service. The best interest of the school district shall be given first