

Expenditures

It is the policy of the Board of Education that the administration strictly observe the letter and the spirit of all laws and regulations relating to purchases by the Office of Education and to the control and management of its finances and property.

Within the framework of applicable laws and regulations, purchases and use of materials and manpower shall be accomplished in accordance with good business practices with the primary purpose of serving students within the program of instruction.

Legal Reference:

EDUCATION CODE

- 17604 Delegation of powers to agents, liability of agents
- 17605 Delegation of authority to purchase supplies and equipment
- 32435 Prohibited use of public funds
- 35010 Control of district; prescription and enforcement of rules
- 35035 Powers and duties of superintendent
- 35272 Educational and athletic materials
- 38083 Purchase of perishable foodstuffs and seasonal commodities
- 41010 Accounting system
- 41014 Requirement of budgetary accounting

CCR TITLE 5

- 17291 County superintendent purchasing procedure
- 17292 Limitations on purchases
- 17301 Purchasing procedures

PUBLIC CONTRACT CODE

- 20111 Contracts over \$50, 000; contracts for construction; award to lowest responsible bidder

CALIFORNIA DEPARTMENT OF EDUCATION

California School Accounting Manual

Policy

Adopted: October 21, 1987

Revised: November 12, 2003

October 12, 2005

**HUMBOLDT COUNTY OFFICE OF EDUCATION
Eureka, California**