

**SCOTLAND BOARD OF EDUCATION**  
**Board Policy**

**Business/Non-Instructional Operations**

**Expenditures/Expending Authority**

The Superintendent of Schools shall develop regulations establishing the purchasing program for the school system, including such activities as ordering, verifying receipt of orders, distribution of materials received, and payment of bills.

The Superintendent, Principal or the Financial Coordinator are authorized to issue purchase orders where quotes or formal bids are not required.