

## **670 EXPENDITURES**

The Board shall abide strictly and without exception, by not only the letter, but the spirit of all laws and regulations relating to purchases by the school district and the control of its finances and property.

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

The Board holds the superintendent directly responsible for carrying out this policy, and toward that end, the superintendent shall detail the procedures for executing this policy in written administrative directives.

LEGAL REF.:       Sections   118.24   Wisconsin Statutes  
  120.16  
  120.44

APPROVED:        November 11, 1974

REVISED:            January 14, 2002