



## **PURCHASING AND PAYMENT PROCEDURE (ISA-P001)**

Clarksville-Montgomery County School System

### **1.0 SCOPE:**

- 0.1 This procedure outlines the process of purchasing and making payment of merchandise in the schools of Clarksville-Montgomery County School System.

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

### **2.0 RESPONSIBILITY:**

- 2.1 Accounting Technician

### **3.0 APPROVAL AUTHORITY:**

- 3.1 Chief Financial Officer

### **4.0 DEFINITIONS:**

- 4.1 Originator: Any school employee requesting to purchase merchandise.

### **5.0 PROCEDURE:**

- 5.1 Accounting Technician receives Purchase Request (ref. ISA-F003) from originator.
- 5.2 Accounting Technician verifies funds are available for purchase.
- 5.3 Request for purchase is forwarded to principal with price quotes and/or bids, if applicable.
- 5.4 Principal approves/denies purchase request. Originator is notified of decision.
  - 5.4.1 This procedure ends if purchase request is denied.
- 5.5 Approved purchase order is issued and forwarded to vendor.
- 5.6 Merchandise is received and verified through the packing slip by accounting technician /designee or originator.
  - 5.6.1 Merchandise is delivered to originator, if verified by accounting technician/designee.
- 5.7 Accounting Technician receives invoice for merchandise.
- 5.8 Accounting Technician verifies items on invoice against purchase order for accuracy.
- 5.9 Accounting Technician issues check for payment and mails to vendor.
  - 5.9.1 Check requires two signatures.
- 5.10 Invoice and purchase order are filed in the vendor's paid folder.
- 5.11 Sequential List of Checks is run daily and kept on file for year-end auditing purposes.

### **6.0 PERFORMANCE MEASURES:**

- 6.1 Supporting documentation in order; 100% compliance for year-end auditing.



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### **7.0 INTERACTIONS:**

7.1 Departments: Purchasing, School Staff and Vendors

7.2 Procedures/Processes: PUR-P007 Procurement Card Purchasing Procedure.

### **8.0 ASSOCIATED DOCUMENTS:**

8.1 Purchase Request Form (ISA-F003)

8.2 Sequential List of Checks (computer generated report)

### **9.0 RECORD RETENTION TABLE:**

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
Purchase Request and Sequential List of Checks	School Office	Current plus five years	Discard as Desired	Secured Building

### **10.0 REVISION HISTORY:**

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
5/18/04		Initial Release
2/24/05	A	Add ISA-F003 to 5.1 and 6.0 and remove PUR-P002 from 5.3 and 6.0 and change Identification under 7.0 to Purchase Request
4/18/08	B	Change title of Accounting Associate to Accounting Technician, update 5.5, add originator to 5.6, clarify 5.6.1, add performance measures and interactions

### **11.0 FLOWCHART:**

9.1 A flowchart detailing this process can be found in "Exhibit A" of this procedure.

**\*\*\* End of procedure \*\*\***

# Purchasing and Payment Flowchart

