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.

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 (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 ASSOCIATED DOCUMENTS:

6.1 Purchase Request Form (ISA-F003)

6.2 Sequential List of Checks (computer generated report)

7.0 RECORD RETENTION TABLE:

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

8.0 REVISION HISTORY:

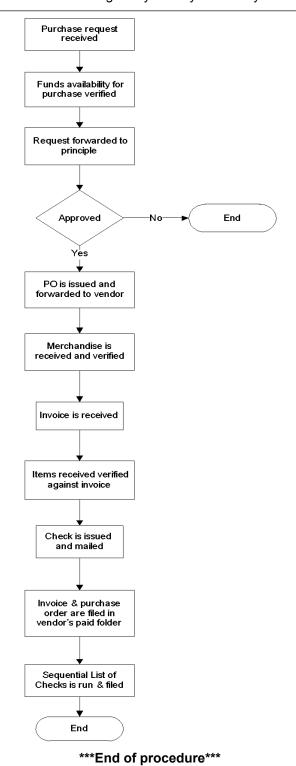| Date:	Rev.	Description of Revision:
5/18/04		Initial Release
2/24/05	A	Add ISA-F003 to 5.1 and 6.0 and remove PUR-P002 from 5.3 and 6.0 and change Identification under 7.0 to Purchase Request
4/18/08	B	Change title of Accounting Associate to Accounting Technician, update 5.5, add originator to 5.6, clarify 5.6.1, add performance measures and interactions
8/9/13	C	Update logo, flowchart, hyperlinks, remove interactions and performance measures

9.0 FLOWCHART:

9.1 A flowchart detailing this process can be found below.

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```
            ┌─────────────────┐
            │ Purchase request│
            │    received     │
            └────────┬────────┘
                     │
            ┌────────▼────────┐
            │ Funds availability for│
            │ purchase verified│
            └────────┬────────┘
                     │
            ┌────────▼────────┐
            │ Request forwarded to│
            │    principle    │
            └────────┬────────┘
                     │
                  ◇──▼──◇
                 ◇ Approved ◇──No──▶( End )
                  ◇─────◇
                     │
                    Yes
                     │
            ┌────────▼────────┐
            │  PO is issued and│
            │ forwarded to vendor│
            └────────┬────────┘
                     │
            ┌────────▼────────┐
            │  Merchandise is │
            │ received and verified│
            └────────┬────────┘
                     │
            ┌────────▼────────┐
            │ Invoice is received│
            └────────┬────────┘
                     │
            ┌────────▼────────┐
            │ Items received verified│
            │  against invoice│
            └────────┬────────┘
                     │
            ┌────────▼────────┐
            │  Check is issued│
            │    and mailed   │
            └────────┬────────┘
                     │
            ┌────────▼────────┐
            │ Invoice & purchase│
            │ order are filed in│
            │ vendor's paid folder│
            └────────┬────────┘
                     │
            ┌────────▼────────┐
            │ Sequential List of│
            │ Checks is run & filed│
            └────────┬────────┘
                     │
                  ( End )
```

End of procedure