



BOARD FUND PURCHASES FROM VENDORS THAT DO NOT ACCEPT A PURCHASE ORDER PROCEDURE (ISA-P005)

Clarksville-Montgomery County School System

1.0 SCOPE:

- 1.1 This procedure outlines the process of purchasing and making payment of merchandise in the schools of Clarksville-Montgomery County School System when the vendor with the lowest price is a vendor that does not accept purchase orders.

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 (CFO)

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 the 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.
- 5.5 Request for purchase is forwarded to program supervisor for authorization for use of Board funds.
- 5.6 Program supervisor approves or denies purchase request.
 - 5.6.1 Approved request sent to the CFO or designee for authorization.
 - 5.6.2 CFO or designee will sign form, if approved.
 - 5.6.3 Copy of form is provided to accountant and manual encumbrance journal is entered in MUNIS to encumber funds.
 - 5.6.4 Item is added to spreadsheet maintained by accountant for tracking and encumbrance reconciliation purposes.
- 5.7 Request is returned to the accounting technician.
- 5.8 Originator is notified of decision.



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- 5.8.1 If purchase request is denied, procedure ends.
- 5.9 Originator signs out ISA procurement card and makes purchase.
- 5.10 After purchase is complete, originator signs in card and returns receipt.
- 5.11 Receipt is attached to the purchase request and filed in a pending file.
- 5.12 After procurement card statement is received, accounting technician prepares a CMCSS Check Request for Preauthorized Purchases Using Board Funds (ISA-F015) to cover the items purchased from board funds.
 - 5.12.1 Check request must be accompanied by copy of credit card statement, copy of authorized purchase request, and copy of receipt.
 - 5.12.2 Check request is sent directly to CFO or designee for approval since program supervisor has previously approved purchase on the purchase request form.
 - 5.12.3 Check request is provided to accountant to remove encumbrance journal entry and note information on the spreadsheet.
- 5.13 Check is issued to the school from the board funds.
- 5.14 Check is received and deposited at the school into an account as designated by the ISA liaison.

6.0 ASSOCIATED DOCUMENTS:

- 6.1 Purchase Request Form (ISA-F003)
- 6.2 CMCSS Check Request for Preauthorized Purchases Using Board Funds (ISA-F015)

7.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
Purchase Request	School Office	Current plus five year	Discard as desired	Secured building
Check Request	Central Office Accounting Office	Current plus five year	Recycled	Secured building



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8.0 REVISION HISTORY:

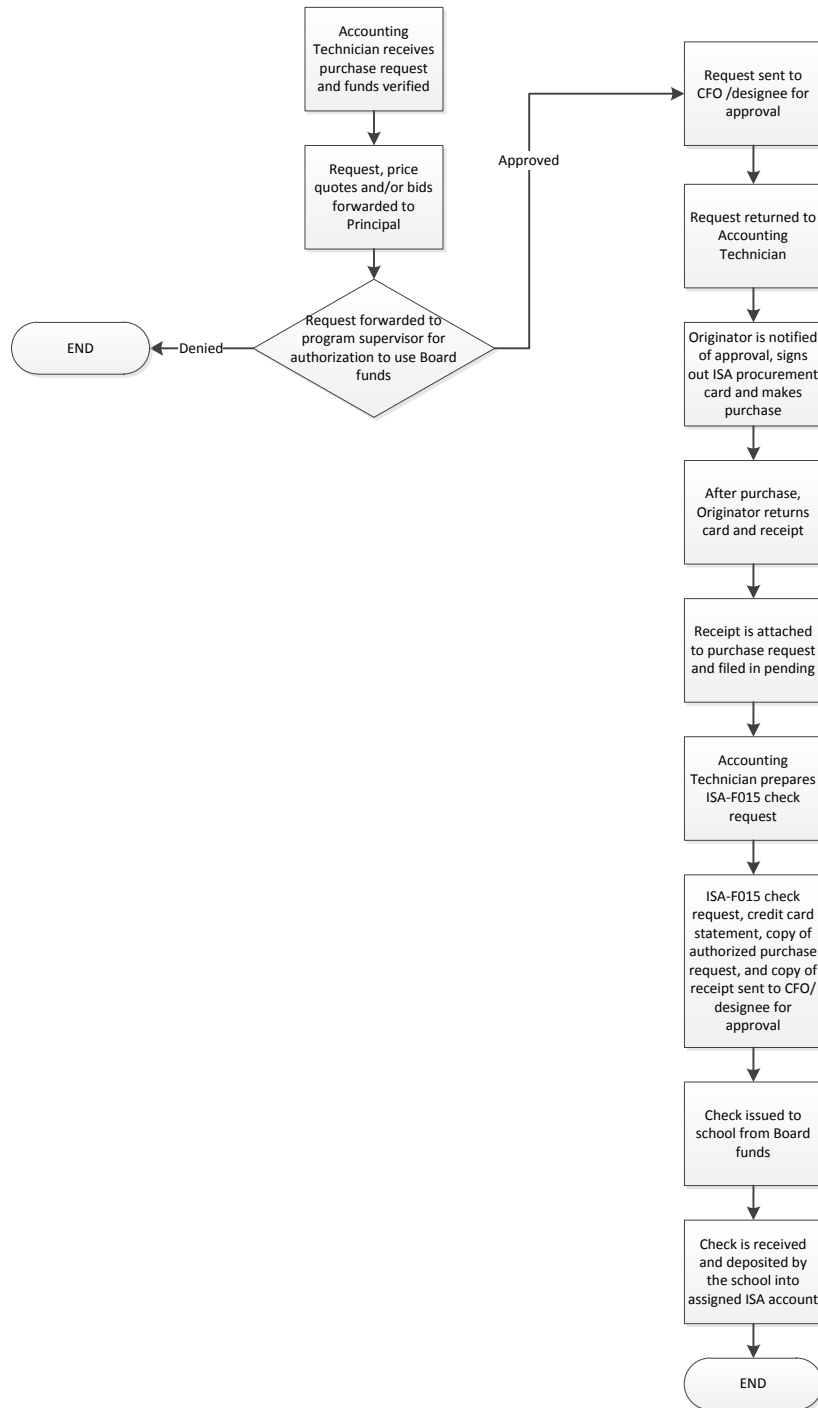
<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
7/30/13		Initial Release
4/8/16	A	Added 5.6.3, 5.6.4 and 5.12.3

9.0 FLOWCHART:

9.1 A flowchart detailing this process can be found below.

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***** End of Procedure *****