

SCHOOL PURCHASING, RECEIVING, AND PAYMENT PROCEDURES

A. PURCHASING

1. **NO PURCHASES SHOULD BE MADE WITHOUT AN APPROVED PURCHASE ORDER (P.O.) ISSUED BY THE BUSINESS OFFICE.**
2. Schools and Departments are authorized to type their own purchase orders, which are then forwarded to the Business Office for review and approval. Administrators should contact the Business Office to obtain a package of Purchase Orders (Ext. 3514).
3. Purchase Orders must be **TYPED** and contain all required information such as, vendor name and address, ship to name and address, date of order, requisitioned by, fiscal year, budget accounts, correct quantities, description of items/services, unit prices and amount extensions, and grand total for the order.

The originating administrator should sign the P.O. next to the appropriate line located at the bottom left of the P.O.. An originating administrator could be a Building Principal, Coordinator of Curriculum, Program Administrator, Grant Administrator, or Senior Administrator. Teachers or secretaries usually assist in the preparation of purchase orders. However, it is the responsibility of the originating administrator to verify the accuracy and completeness of the information provided on a purchase order.

4. Once approved by the originating administrator, he/she should retain the Principal/School Department copy (back white copy) for their records.
5. The remaining copies of the P.O. (intact) should be sent to the **appropriate** Administrator for counter signature. The counter signature approval should be the person to whom the originating administrator reports. This may include the following:

Principal
Department Head or Coordinator of Curriculum
Asst. Superintendent for Curriculum and Instruction
Director of Special Education
Chief Financial Officer
Superintendent

Once the required counter signatures have been obtained, the P.O. should be forwarded to the Principal Clerk in the Business Office responsible for Purchasing Services for processing. Processing includes verifying the vendor name, ship to address, quantities, description, extensions, addition, and the like. In addition, the Principal Clerk is responsible for entering the purchase order information into the financial system and mailing the original copy of the purchase order with any supporting documents to the vendor.

6. The goldenrod copy or **Receiver** copy of the P.O. is returned to the individual to whom the items/services are being shipped to or provided to.
7. The **Accounts Payable** (pink copy) is retained in the Business Office. When the signed goldenrod copy of the P.O. is returned, the invoice is paid. **NO PAYMENT CAN BE MADE UNTIL THE GOLDENROD COPY IS SIGNED AND RETURNED TO THE BUSINESS OFFICE. (See section B below for further details.)**
8. If an emergency occurs which requires an immediate purchase, please call the Chief Financial Officer or Superintendent for disposition. If an emergency purchase is approved, the originating administrator is responsible for preparing a purchase order. The administrator should indicate that it is a **CONFIRMING ORDER** on the P.O. – **items already received.**
9. When ordering sets of textbooks, workbooks, etc., please indicate Teacher’s Edition, Manuals as **“NO CHARGE”**. Also, do not forget to include shipping costs if applicable.

B. RECEIVING/PAYMENT PROCEDURES

1. The Business Office will return the goldenrod receiving copy of the purchase order to the individual designated in the “ship to” portion of the purchase order once the order has been placed with the vendor.
2. Upon receipt of the goods or services, **the individual designated on the P.O. signs the goldenrod** copy of the P.O. and returns it to the Business Office.
Goldenrod receiver copies for General Fund Purchase Orders should be forwarded to the Principal Clerk responsible for Accounts Payable processing. Receiver copies for Grant fund P.O.’s should be forwarded to the Principal Clerk responsible for Purchasing Services who is also responsible for processing Grant Fund invoices for payment.

Partial payments will be made to prevent delays in payment to vendors when the majority of items have been received. If partial shipments are received the individual should indicate which items have been received on the goldenrod copy of the purchase order and then submit a signed **copy** to the Business Office, as noted above. Once the remaining items have been received, the original goldenrod copy should be forwarded to the Business Office. Individuals should also return detail item listings (attachments to the P.O) with the receiver copy for purchase orders, which reference attachments. The attachments should indicate which items have been received.

3. The Business Office will match and verify signed receiving copies with vendor invoices and process payment. The Business Office on a weekly basis processes vendor payments.
4. If the goods/services have been received prior to the issuance of the purchase order (i.e., approved emergency purchases, reimbursements, mileage) or pre-payment is required, the originating administrator should sign and date the goldenrod receiving copy before the purchase order is submitted to the Business Office for processing. The same approvals outlined above are still required.

5. Administrators are responsible for making arrangements so that goods and/or services are acknowledged as soon as they are received. All goldenrod receiving copies must be received in the Business Office no later than September 15th for items received during the summer.
6. The usual vendor payment terms are “net 30 days”. This means that all deliveries must be acknowledged when received and receiving copies signed and submitted to the Business Office immediately, so that payment can be made on the items delivered no later than 30 days after the vendor has submitted an invoice.

Any special payment terms will be listed on bids and/or quotations and should be adhered to.

7. Returned materials – The originator of the purchase order should notify the Business Office of any items which are returned to the vendor and will not be replaced. See #2 above to determine the appropriate individual to contact.
8. Duplicate shipments – Duplicate shipments should be returned to the vendor immediately. Please notify the Business Office immediately. See #2 above to determine the appropriate individual to contact.
9. Incomplete Orders or Defective Items –Please contact the Principal Clerk responsible for Purchasing Services so the Business Office may contact the vendor.
10. Non-Delivered Orders – Generally, orders should be delivered within 30 days after receipt of the purchase order by the vendor. Administrators or the designated individual listed on the P.O. should contact the Principal Clerk responsible for Purchasing Services so the vendor may be contacted to determine the reason for the delay in delivery of materials.
11. To void purchase orders:
 - a. Send the receiving copy (goldenrod copy) of an encumbered purchase order is returned to the Business Office marked “**CANCEL**” with initials of originator and reason. The Principal Clerk for Purchasing Services will notify the vendor.
 - b. If it is necessary to void a typed, unencumbered purchase order, all copies, except originator’s file copy, are returned to the Principal Clerk for Purchasing Services marked “**VOID**”.
12. Good vendor relations are important to maintain competitive pricing. Prompt payment is a key in building good vendor relations.