

**DIOCESE OF SIOUX CITY  
SCHOOLS  
PURCHASING PROCEDURES**

1. Perform price comparisons when necessary to determine the vendor and an estimate of the cost.
2. Obtain a purchase order (PO) number from the business office manager/bookkeeper prior to making purchases for the school.
  - a. POs are also needed for credit card purchases.
  - b. Exceptions: monthly utility bills and bills of similar nature.
3. Prepare a purchase order form and obtain the necessary approvals.
  - a. For annual maintenance agreements paid monthly or quarterly, complete one PO per year. Attach a copy of the PO each month or quarter when you pay the bill.
4. Order the merchandise and/or services.
5. The requesting department holds the PO and support until the item is received or service is complete. The business manager/bookkeeper forwards the invoice(s) to the appropriate department.
6. The department verifies the invoice, PO, and all supporting documentation, i.e., shipping records, email correspondence, etc. Resolve and document all discrepancies. Draw a single line through any info that needs to be changed on the PO and initial the corrected info. Do not alter the original info with white-out. Complete the "Merchandise Received" or "Work Complete" line to document approval for payment after the merchandise is counted and the invoice and other support is reconciled with the PO. Forward the PO and all supporting documentation to the business office manager/bookkeeper for payment.
7. The business office manager/bookkeeper should audit the PO and process it for payment.
8. The budget should be monitored. Notify the Budget coordinator of unplanned expenses. It should be expected that all departments stay within their annual budget.

**Suggested Levels of Approval:**

Less than \$250	Employee/Immediate Supervisor
\$250-\$9,999	Employee/Immediate Supervisor <u>and</u> Principal or President/Pastor
\$10,000 or more	All of the above <u>and</u> Vicar General or Bishop (for capital expenditures)