

Tri-County Community Council, Inc.
Head Start/Early Head Start

Part: 1302 Program Operations

Subpart: J-Program Management and Quality Improvement

Section: 1302.101 Management System

Subject: Buying and Submitting Bills

Policy:

It is the policy of Tri-County Community Council, Inc. Head Start to purchase items in accordance with the purchasing procedures set forth in the Tri-County Community Council, Inc. Financial Policies and Procedures.

Procedure:

1. Materials, equipment, or services may only be purchased with proper authorization in an effort to safeguard against fraud, waste, and abuse of public monies.
2. The Head Start Director or designee will authorize staff to make purchases in accordance with good purchasing procedures. A purchase order will be issued for items or services totaling \$2,000.00 or more. Proper approval of purchase orders must be obtained before expenses are incurred.
3. Orders will be placed, and purchases made. A purchase order number or a copy of the purchase order must be furnished to the vendor at the time of order when a purchase order is required. The receiving employee must sign all receipts or invoices at the time of receipt. Packing slips should be verified on receipt and attached to the corresponding invoices or otherwise forwarded to the designated staff for processing. Purchases or services totaling less than \$10.00 will be paid at time of receipt from petty cash. Authorized employees will place purchases or services totaling \$10.00 or more on charge accounts. Orders requiring payment in advance of receipt must have adequate supporting documents for the order to be placed by mail.
4. Invoices smaller than standard paper will be attached to standard paper to promote efficient handling. Items on an invoice will be categorized, individually or as a whole, as serving specific purposes to the program. Notation will be made on the invoice, or on the paper on which it is attached, regarding the categorization. All invoices will be forwarded to the designated staff for further processing.
5. Information on invoices will be verified. All invoices must contain the vendor's name and address as well as the receiving employee's signatures. Any missing information will be verified and entered on invoices by staff processing invoices. The total invoice amount approved for payment must be verified on a calculation tape and attached to the

Tri-County Community Council, Inc.

Head Start/Early Head Start

invoice; any differences in the approved amount and the total invoice amount must be clearly explained on the invoice.

6. Invoices will be stamped with an agency stamp containing date, amount, and approval lines. The date the invoice was submitted to the Head Start/Early Head Start Director will be entered into the date line. The amount approved for payment will be entered into the amount line with correct coding. The Head Start/Early Head Start Director will give approval for payment of invoices properly documented.
7. Approved invoices will be scanned, and the originals forwarded to the bookkeeping department for processing. Invoices will be submitted to the bookkeeping department on a regular basis. Final submission of invoices is Friday, 12:00 p.m., biweekly, for invoice payment during the given period.
8. Checks will be issued on a biweekly basis to all vendors. Exceptions will be made only on an emergency basis and must be approved by the Executive Director.
9. Any unauthorized purchase will be the sole responsibility of the person placing the order.