

## **Purchase Order Procedures**

Procedures governing purchasing should be established by the board of management, setting out the arrangements for buying and receipt of goods and accounting for them. All suppliers should be reputable, competent and Revenue compliant. Apart from routine items, purchases may only be made on foot of an approved purchase order certified by the principal. A detailed budget showing spending limits in all areas should be drawn up each year and strictly adhered to.

Payment should only be made on the basis of a valid invoice, delivery docket and purchase order. In general, all invoices and payments for approved purchases should be honoured within one month.

A tax clearance certificate is required from the supplier for purchases in excess of €10,000.

### **Purchasing Order Procedures**

The purchase order system will ensure that all purchases are recorded on a timely basis and that the purchase is within budget.

- a. Purchase Order books must be printed on pre-numbered books with the school details and logo. The books will be in triplicate form. The order books will be kept at all times in the accounts administrator's office.
- b. The person requesting the goods or services will complete the purchase order in full in the Accounts Administrator's office, sign, and give it to the accounts administrator together with any supporting quotations/price documentation.
- c. The accounts administrator will check the system to ensure that the goods being purchased are within the current budget for this department and will sign the order to this effect.
- d. The purchase order and any supporting documentation will then be given to the principal for approval and when the order is certified by the principal it is returned to the accounts administrator.
- e. The accounts administrator will record the order in full on the system and remove the first copy of the order from the book together with any supporting documentation and give it to the person who made the request.
- f. The order is then placed by the person making the request. The order number must be quoted to the supplier when the order is placed and the supplier informed that all correspondence, delivery documentation and invoices will only be processed if they comply with this request.

## **Goods/Services are received**

g. On receipt of the goods/services the person who placed the order must check the goods/service for quality, quantity and pricing against the order. The supplier must be notified immediately of any discrepancies on any of these issues and a note must be attached to the delivery documentation giving the details.

h. The delivery docket together with the order and supporting documentation is passed immediately to the Accounts Administrator so that they can update the accounts system for the receipt of the goods. The Accounts Administrator retains these on file pending the receipt of the invoice.

## **Purchase Invoice**

i. When the invoice is received the accounts administrator will check it to the purchase order and delivery docket as to quantity and the condition of goods delivered and evidence that the service has been supplied to a satisfactory standard. The pricing and the calculations on the invoice should be checked in full. Check that the supplier has quoted the order number on the delivery documentation and the invoice.

j. Where discrepancies arise between the order/ delivery and the invoice these should be brought to the attention the person who ordered the goods and the principal. The supplier should be notified in writing.

k. Invoices which do not quote a purchase order number should be returned to the supplier unpaid. The invoice will be entered on the system and held for payment approval.

l. The checked invoice is then given to the person who ordered the goods for final approval and when they have signed it the invoice is returned to the Accounts Administrator. The invoice is then given to the principal for final approval.

m. The approved invoices are then given to the accounts administrator who will release the invoice for payment. The invoice, delivery documentation and order must then be filed in numeric order, by accounting period, and school year.

n. Each department within the school should keep their own record of goods/services purchased and reconcile it to their budget.

## **Tendering Procedures**

Competitive tendering procedures should be followed for the purchase of goods or services where the total value exceeds €5000. Additional information can be found on the school procurement website [www.spu.ie](http://www.spu.ie) or [procurementsupport@spu.ie](mailto:procurementsupport@spu.ie)