



Purchasing Policy

Purchase Orders/Check Requests

Purchase orders are to be used for all University purchases over \$3,000, including orders for supplies, equipment, rentals, etc. Exceptions are made for utilities, textbooks, annual literary subscriptions, food service groceries, items that are part of a signed contract, items on the approved capital budget, and other services where the process to obtain a purchase order has been deemed unnecessary by the Controller.

Purchases \$50,000 or greater require the approval of the VP for Business and Finance. Purchases \$250,000 or greater require the approval of the President.

All [forms](#) related to Accounts Payable are found on our website and should be completed online before printing. Check Request forms are used for travel advances, stipends, or any other item for which a check is required, when an invoice is not available. Payments to new vendors and compensation to individuals require a completed [W-9 form](#) to facilitate proper tax reporting. The Travel Expense Report (TER) should be used for travel reimbursements.

The purchaser has the responsibility of notifying vendors that Clarke University is exempt from sales tax and providing the vendor with a copy of the University's Sales Tax Exemption Certificate, which is also available on our website. In Iowa, the University is only required to pay sales tax on prepared meals and lodging. The University will not reimburse an individual or pay for the sales tax on an invoice if the University is exempt from the tax.

Purchase Order Requests (POR) and/or check requests should contain:

- the appropriate general ledger budget account number
- the name of the responsible budget officer
- the name and address of the vendor
- item(s) purchased and part number
- cost
- description/reason for the purchase
- notation of any special handling instructions

Purchases over \$3,000 that require a purchase order:

1. It is the intent of Clarke University to process POR's as paperless. Please complete the POR online and forward by email. The issued Purchase Order will be emailed back to the initiating party. Purchase Orders are kept in a shared file in the Business Office and therefore do not need to be printed.
2. Completed POR's should have the general ledger account number and amount in the subject line when e-mailed to the appropriate Vice President for their approval, who will then forward the

approved POR to Accounts Payable (accountspayable@clarke.edu). When you receive the issued Purchase Order, please confirm that it accurately reflects what will be ordered by the requestor. If the order has not been received within a reasonable time, the purchaser should contact the vendor.

3. All orders received via mail, UPS carrier or vendor's truck are delivered to the Mail Center, which will notify the department that it has a package to pick up.
4. If there is a problem with the order---missing or incorrect items sent or incorrect pricing---please report this to the vendor and do not process the invoice for payment until the issue is resolved.
5. After the vendor invoice is received, it should be approved for payment by the budget officer and forwarded to Accounts Payable. The invoice should be approved using the approval stamp (the general ledger budget account number, approved with the budget manager/department head's signature, and date signed). Approved invoices should be submitted to Accounts Payable promptly to avoid service charges. Documentation needing to be sent with the check should include an extra copy to keep with the original Check Request.

Purchase Orders are processed on a daily basis. Check Requests and approved invoices that are provided to the Accounts Payable Coordinator prior to 12:00 p.m. on Tuesdays will be issued a check on Thursday. Groups of 15 or more should allow more time for processing.

PLEASE NOTE:

Clarke University is not responsible for any charges incurred without an approved Clarke University Purchase Order or Check Request. Suppliers may be instructed to invoice the person placing any unauthorized order.

Purchases under \$3,000 or exceptions as noted above:

Purchases of supplies, equipment, rentals, etc that total \$3,000 or less, and those items given exception to in the first part of this policy above can **approve the invoice following the procedure under step 5 above and forward them to Accounts Payable.** All invoices that have not been ordered with a purchase order require two signatures, the requestor/purchaser and their supervisor or budget manager.

If no official invoice exists, please use the appropriate Check Request form. Check Requests should be completed, printed, and approved with signatures of both the requestor/purchaser and their supervisor or budget manager before forwarding to the Accounts Payable Coordinator. If the documentation needs to be sent along with the check, please include an extra copy to keep for our files.

If original receipts or a copy of the original receipt are not available, the "Missing Receipt Affidavit" must accompany the Check Request form, detailing the nature of the expense, date, amount, and reason why the original receipts are not available.