***ii) Purchasing procedure***

**Step 1:**

Before making the purchase, review the Request for Proposal policy to determine if a bidding process is required, either due to dollar amount or nature of the expenditure.

If yes, go to Step 1b. If no, go to Step 2.

**Step 1b:**

See the RFP bidding procedure in Section 3A(iii) below. Once that procedure is completed, move onto Step 2.

**Step 2:**

The expense is approved by the appropriate personnel in accordance with the Authorization Policy.

**Step 3:**

A Purchase Order (P.O.) is issued by the BIA and signed by the appropriate personnel in accordance with the authorization policy.

Go to Step 4

**Step 4:**

When shipment arrives, the Operations Manager will ensure the quantity, items ordered & price/price extension are correct.

If correct, they will forward the invoice and P.O. to the bookkeeper.

Go to Step 5

**Step 5:**

The bookkeeper double checks the amount of the invoice if it is the same as the P.O. and that the P.O. has been authorized.

If all agrees, bookkeeper enters the invoice into accounting system. Payment is prepared by bookkeeper in accordance with the payment terms outlined on the vendor invoice.

Go to Step 6

**Step 6:**

On at least a monthly basis, bookkeeper generates AP listing and sends all invoices due to the Executive Director for review.

The bookkeeper circulates all payments to signing officers for approval.

Go to Step 7

**Step 7:**

Once the payment is approved by at least two of the signing officers.

Copies of the cheque, invoice & P.O. are kept in a payables file.