



Broward
Community
College

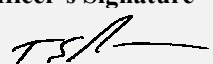

Procedure Manual

Title: Issuance of Checks and Statements of Accounts	Number: A6Hx2-6.29
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Approvals. All requests for the expenditure of college funds for materials, supplies, equipment, services, and employment of personnel shall be made pursuant to board policies. Such requests must be initiated by a third-level (or higher) administrator. A third-level administrator is one whose immediate supervisor reports directly to a vice president or provost. (Requests initiated by third-level administrators must be approved by a second-level administrator and all requests must be approved by the appropriate first-level administrator.) The president is authorized to sign for any cost center. First-level administrators are authorized to sign for any cost center within their respective areas of responsibility. First-level administrators are defined as provosts and vice presidents. In cases of absence, first-level administrators may sign for each other by signing both names, their own below that of the administrator for whom they are signing or they may delegate to a second-level administrator who reports to them the authority to sign for them in the manner described above. The above procedures shall apply to all budgeted funds (1, 2, & 7) and the auxiliary fund (3).

Receiving. Materials, supplies, and equipment shall be delivered to central receiving when feasible. Only under unusual circumstances shall the person who signs for receiving materials, supplies, and equipment be the administrator authorizing payment for such items. central receiving shall verify the delivery against the purchase order, prepare the receiving documents, and deliver the item(s) to the ordering cost center. The ordering cost center shall sign the appropriate receiving document, which authorizes accounts payable to pay vendor for materials received. Central receiving will forward the receiving documents to accounts payable.

Accounts payable will process the receiving documents for payment to the vendor in accordance with college policy and procedure. A time lag of 15 days between the date the merchandise was received by the cost center and the date for payment by accounts payable will allow the ordering cost center to file a request for return of the merchandise. This request shall be sent to purchasing and accounts payable; payment will be delayed until the request for return is resolved.

Recommending Officer's Signature 	Date 06/18/97	President's Signature 	Date 06/18/97
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If merchandise is delivered directly to the ordering department by the vendor, the department shall accept the same responsibilities as outlined above for central receiving. All receiving documents must be forwarded to accounts payable and central receiving.

Payment. Checks shall not be issued by payroll or accounts payable until all appropriate documentation is received and properly authorized. After requisitions have been initiated on board-approved contracts, the college purchasing department shall determine the payment plan. If the contract is for a one-time payment and does not require a purchase order as additional documentation, it shall be paid on a *Request for Check* form (*ACC-1*) or purchasing may forward requisition to accounts payable indicating payment by check. If the contract requires multiple payments on a delayed payment, it shall be processed on a purchase order so that it may be properly encumbered and controlled through the purchasing system.

[Link to Policy 6Hx2-6.29](#)