**John F. Kennedy High School**

**Request for Purchase Check List**

**MCPS Form 280-54, *Request for a Purchase*** must be completed to request payment for any expenditure from the Independent Activity Fund (IAF). The purchase must be approved by the account sponsor before submitting to the School Financial Specialist (SFS).

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* The form is available in the main office work room or on your computer in the Staff (T:)/Finance folder. Please complete in duplicate. Supplying the following information:

Request date

Payable to

Requested by

Amount

IAF account # to be charged

Account balance

Reason for and description of purchase

Sign and date

* **John F. Kennedy HS policy requires that all expenditures of $250 or more must be approved *in advance* by the principal.** This means that the principal’s approval on **MCPS Form 280-54** is signed and dated BEFORE the date on your receipt!
* Reimbursement for items purchased for school use by an employee other than the sponsor cannot be processed without prior approval by the account sponsor. MCPS prefers purchases to be made with cash or check rather than a personal credit card. However, if a personal credit card is used you must include a detailed receipt listing the item(s) purchased as well as a copy of the credit card statement showing the transaction.
* When submitting a ***Request for a Purchase*** to refund a student, the request must be made payable to the parent/guardian.
* Upon approval and receipt of the item(s), submit original invoice/receipt and the ***Request for a Purchase*** to the finance office. Receipts should be submitted as soon as possible, but ***no later than 30 days after the date of purchase***. All invoices must be signed and dated when items are received.
* Receipts should be taped to an 8.5 x 11 sheet of paper before attaching to the Request for Purchase.
* The SFS will process the approved request. Once the check has been issued the duplicate copy of the request will be returned to the account sponsor indicating date processed and check number and is to be used by the account sponsor during the monthly account reconciliation process.
* Staff members are reminded that when requesting reimbursements for an approved purchase, sales tax is not reimbursable due to MCPS tax exempt status. Upon request, the SFS can provide a copy of the MCPS tax exempt certificate that must be presented to the vendor at the time of purchase so that sales tax will not be included in the purchase price. Technically, merchants should require a school check to allow the tax exemption, although many will accept the certificate and tax exemption with cash purchases.
* IAF accounts **cannot** be used to purchase the following items;

Gifts to supervisors or peers

Donations to charities without collecting funds for that purpose

Payment for disbursements that are personal in nature

Gift cards and gift certificates (These are treated as cash equivalent by the IRS. Therefore, IAF funds cannot be used to purchase gift cards or gift certificates for employees.)

* **ONLY THE PRINCIPAL is authorized to sign contractual agreements on behalf of Kennedy High School. Therefore, no other staff member should sign any contracts (e.g., venue for an event, charter bus contract, or DJ for an event).**
* **All financial forms can be found in the Staff (T:)/Finance folder or in main office work room.**

**MCPS Internal Audit Unit conducts yearly financial audits to verify compliance with MCPS Policies and Regulations.**

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