



**POLICY MANUAL**  
**Purchasing Procedures**  
**Record Keeping**  
Revised: 07-21-95

Code: 1 – 15 – 9

**Book** **Chapter** **Subject**

Page 1 of 1

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9.0 Purpose: Establish Policy and Procedures for Record Keeping of Account Activity.

9.01 Scope: All Fire Department Personnel.

9.02 **POLICY**

Each person assigned a program will be responsible for maintaining a simple ledger of their account activity.

9.03 **PROCEDURE**

The ledger will be set up similar to a checkbook. Each person assigned a program will be given an amount to expend each year based on their recommendations. When purchases are made, that amount will be subtracted from the existing balance and the new balance brought down.

EXAMPLE:

MEDICAL SUPPLIES					
Account Number: 61000-64213			Year: 1993/94		
Date		Description	Debit	Credit	
Balance		Balance forward			500.00
March	24	Evergreen -1 case gloves	165.00		335.00

This procedure will give each person an exact accounting of their responsibilities. It will also provide a record to assist in determining future budget needs.