

TITLE: Purchasing Procedures

State Board of Education Ref: 18-9A-7; 18-9B-9; 8353

1. RESPONSIBILITIES

a. Objective

The overall objective of the purchasing function is to obtain the goods and services necessary to operate the district schools in an economic and efficient manner, always seeking ways to gain the maximum educational value for each dollar spent. The county superintendent or his delegate shall administer the purchasing function in such an ethical manner that all worthwhile suppliers are considered. The suppliers are awarded the Board's business based on price, the quality of goods and services rendered.

b. Delegation of Authority

Authority for the purchasing function shall be delegated by the board to the superintendent or his delegate.

The purchasing official, superintendent, or his delegate to whom the purchasing function has been delegated is the purchasing agent. The primary responsibility of a purchasing agent shall be to conduct the purchasing function so that the board is assured that the public school funds are being expended in a most advantageous manner.

c. Signing Authority

All purchase orders must be manually signed by the purchasing agent. The purchasing agent, however, may delegate this signing authority to an alternate signer, an employee directly responsible to the purchasing agent, as the need for additional signers may arise.

d. Bonding

The purchasing agent shall be bonded for faithful performance in an amount to be set by the county board of education.

e. Unauthorized Purchases

An unauthorized purchase is when the materials, services or any expense is charged to a board of education by any person who has not been given such authority. The individual making an unauthorized purchase may encounter a personal obligation to the vendor for the expense incurred even though the materials or services are used in the public school system.

2. PLANNING PURCHASES

Purchases shall be planned so that the turn-around time (i.e. the lead time between order and delivery) coincides with the date that the materials/services are needed. The results of planning purchases are:

- a. To utilize more economically purchasing personnel by control of workload;
- b. To insure the on-time delivery of ordered goods;
- c. To enable purchasing to take advantage of price differentials in volume and seasonal purchasing;

Some purchases can be planned on a three-to-six month or annual basis volume and seasonal purchasing.

- a. Storage facilities;
- b. Season prices;
- c. Economic quantity;
- d. Inventory investment;
- e. Consolidation of like items;
- f. Vendor capabilities.

3. REQUISITION SYSTEM

County boards shall initiate a purchase requisition system whereby the person or user requesting the goods or services submits a written purchase requisition to the individual responsible for the chargeable budget accounts. The responsible individual reviews the purchase requisition and approves or disapproves the requisition based on need and available budgeted funds. The approved requisitions are signed and forwarded to purchasing and the disapproved requisitions are returned to the requisitioner with an explanation of why it was not approved.

The purchasing agent is responsible for verifying that requisitions have been approved by the person responsible for the budget accounts charged and if so approved, the purchasing process starts.

4. SPECIFICATIONS

A. Objective

A specification is a description of what the purchaser requires and, consequently what a bidder must offer to be considered for an award. Specifications are not written to "lock out" competitive brands or "lock in" one brand. However, items with unique specifications should not be eliminated if the uniqueness can be justified. Consideration should be given to the quality of the item with reference to its intended use cost and availability. In general, items more readily available are priced lower than items difficult to obtain. However, no award or purchase should be made at a price above the lowest bid meeting specifications. Therefore, qualities that exceed specifications, "gold plating", should not be considered in the determination of the lowest bid.

- b. Standardization is the process of identifying items of similar use and drawing up a common specification. Items should be reviewed by the purchasing agent and user to update the standardization process and make recommendations to delete, replace, or add newly available items to a standardized list. This review process would also determine the most economical quantity to order considering packaging, storage space, rate of use, and quantity pricing.

Some of the results to be derived from the above review process are:

- (1) Quantity discounts;
- (2) Reduction of inventory and purchase order processing cost;
- (3) Standardized list of items by brand names for the requisitioner and vendor.

PURCHASE ORDER

3320.1

BOARD OF EDUCATION, COUNTY OF GILMER

201 N. COURT STREET GLENVILLE, WV 26351-1216

PHONE: (304) 462-7386 FAX: (304) 462-5103

▲ MAIL INVOICE IN DUPLICATE TO ▲

PREPAY ALL TRANSPORTATION CHARGES
DO NOT SHIP if the total cost of the items listed
exceed the total stated on this Purchase Order.
Please advise the Financial Office at (304) 462-7386.

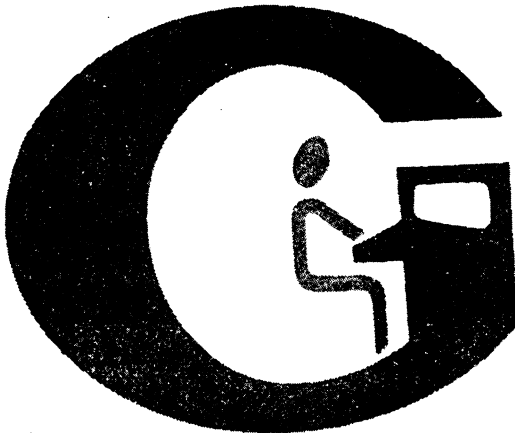
NOTICE TO VENDOR
MARK PURCHASE ORDER NUMBER ON ALL INVOICES
PREPAY ALL TRANSPORTATION CHARGES

GENERAL CURRENT EXPENSE FUND

TO:

DELIVER TO:

DATE: REQUIRED: SHIP: REQ.:

QUANTITY	DESCRIPTION	DISCOUNT	UNIT PRICE	TOTAL
				

The Board of Education will not be responsible for any charges nor for supplies delivered except on purchase order duly executed and signed by the Superintendent.

West Virginia Ch. 12, Art. 3, Sec. 18
It is unlawful for any board of education charged with the administration of the fiscal affairs of any school district to pay any claim for materials furnished unless an itemized account thereof is filed by the claimant covering the claim. Such account shall be in detail, and shall show, the kind of material or supplies, the quantity, dates of delivery and to whom delivered.
Hours are from 8:00 a.m. - 4:00 p.m. and deliveries will be made accordingly. No deliveries accepted between 11:00 a.m. and 12:30 p.m.

NO BACK ORDERS

STATE OF WEST VIRGINIA TAX EXEMPTION CERTIFICATE
The purchaser hereby certifies that he is Gilmer County Board of Education and as such is recognized as a taxpayer under Blanket Exemption Certificate Number 4 and exempt under the law from payment of the West Virginia Consumers Sales and Service Tax and the West Virginia Use Tax.
BOARD OF EDUCATION, COUNTY OF GILMER

AUDIT CONTROL NO. 02937

BY _____ SUPERINTENDENT