

Business and Operations

PURCHASING GOODS AND/OR SERVICES

SP 3301.00

Accounting for all expenditures shall be conducted in compliance with the California School Accounting Manual (available in Business Services). The appropriate SACS object classifications are crucial so as to ensure proper tracking of assets and inventories of capital equipment and non-capitalized equipment. The MCOE threshold for capitalized equipment is \$5,000 and the threshold for equipment that must be identified and tracked for inventory purposes is \$250 (See [Object Code List](#)).

The County Superintendent recognizes no obligation incurred by any staff member when it is incurred contrary to County policy and regulations.

The purchase of supplies and equipment for the Mendocino County Office of Education shall be done in a manner which provides the best merchandise available at the most economical price consistent with standard purchasing practices.

The County Office uses a formal purchase order system to request goods and/or services. A purchase order specifies goods and/or services required and provides special instructions to assist the vendor in effectively and efficiently providing the requested goods and/or services. Purchase orders are issued by Business Services after fund balances and authorized signatures have been verified.

The County Superintendent or designee is authorized to issue and sign purchase orders on a continuing basis throughout the year and shall be responsible for all purchasing activities, requisitioning, setting specifications, bidding, ordering, receiving and maintaining inventory control. Appropriate fiscal controls shall be maintained to ensure that public monies are not disbursed in amounts in excess of the budgeted appropriations.

Proposed purchases that would exceed the appropriated expenditure classification may be made by the County Superintendent or designee if a sufficient amount is available in the budget for transfer to cover the purchases. A budget transfer will be made prior to the purchase.

Maintenance costs, replacement costs, and trade-in value shall be considered in determining the most economical purchase price.

Employees of the Office may not purchase items from vendors for personal use utilizing purchase orders issued by the County Office with the intent to repay the County Office either at the time of purchase or by payroll deduction. This prohibition shall not apply to specific purchase programs approved by the County Board and/or the County Superintendent.

County Office Purchasing Code of Ethics is:

- to regard public service as a sacred trust, giving primary consideration to the

- interest of the County Office and community by which we are employed;
- to avoid unfair and questionable or unethical practices;
 - to strive constantly for the improvement of our purchasing methods and of the materials we buy;
 - to conduct ourselves with fairness and dignity, avoid any conflict of interest and to demand honesty and truth in buying and selling; and
 - to remember that we act as a representative of the County Office and to govern those actions accordingly.

Legal References:

Education Code: 1602, 1604

California Code of Regulations Title 5 Section 17291

MENDOCINO COUNTY OFFICE OF EDUCATION

Date Adopted: 09/16/1991

Date Revised: 03/01/2003