

Title 126  
Legislative Rule  
West Virginia Board of Education  
Chapter 18-9B  
Series 8353

Title: Policy to Implement the Purchasing, Receiving, Inventory Control and Accounts Payable Function Performed By the County Boards of Education

---

Section 1. General

1.1 Scope - This legislative rule formulates the requirements of adequate practices of fiscal administration to be followed by county boards of education for purchasing, receiving, inventory control and accounts payable functions.

1.2 Authority & Related Code Citation(s) - W. Va. Code 18-9B-12; 18-9A-17

1.3 Filing Date - June 28, 1983

1.4 Effective Date - June 28, 1983

Section 2. Incorporation By Reference

2.1 Copy of rules and regulations attached. Copies may be obtained in the office of the Secretary of State and in the West Virginia Department of Education, Bureau of Finance and Services.

2.2 Summary of rules and regulations below:

SUMMARY OF RULES AND REGULATIONS

1. The county board of education shall adopt a policy to initiate a purchasing, receiving, inventory control and accounts payable system to include the following:
  - a. A purchase requisition system whereby the person requesting goods and services submits a written purchase requisition indicating the goods or services required.
  - b. A purchase order system whereby all purchases shall be made by a prenumbered purchase order issued prior to the purchase and signed by the county superintendent or his designee.
  - c. A competitive bidding procedure, which included the invitation of price and other sales conditions from more than one qualified vendor.
  - d. A receiving system whereby purchased goods and services are certified as received by an employee delegated the receiving function.
  - e. An inventory system whereby all major classes of equipment and supply inventory are controlled by perpetual inventory accounts.

- f. An accounts payable system whereby all payment vouchers for purchases are supported by a receiving notice, purchase order, vendor invoice, exception notice (if applicable) and indication on the payment voucher that the invoice has been verified mathematically and approved by an employee delegated the approval function.
        - g. A procedure for emergency purchases for unforeseen circumstances only.
2. The county superintendent or his designee shall serve as purchasing agent and shall be responsible for developing and administering the purchasing system as established by the county board of education.
3. In order to provide for uniformity, the State Superintendent of Schools shall develop and recommend to the State Board of Education a purchasing, receiving, inventory control and accounts payable procedures manual which shall include minimum policies, procedures and standardized forms.