

TAYSIDE VALUATION JOINT BOARD

Purchasing/Procurement Procedures



1 INTRODUCTION

The Board's Financial Regulations provide the required information and guidance on financial control to assist staff to carry out their duties. Further guidance is provided in the Board's agreed Tender Procedures. This procedure covers other aspects of the purchasing/procurement cycle, and has been prepared in accordance with the current Financial Regulations.

Accordingly, to acquire any goods, supplies or other services on behalf of the Board the following procedures should be adopted.

2 BUDGET/AUTHORISATION CHECK

Any member of staff requiring goods/supplies/services should check with their Section head whether this would be appropriate. If so, the Section Head should check with the Administration Managers that there is money available in the budget for such items.

Ledger Reports received by the Board will be distributed to the Assessor and Assistant Assessors for information. Notwithstanding this authorised signatories as detailed in Section 3 below should check with the Assessor or Administration Managers whether the budget contains sufficient funds before placing orders. This should be confirmed in writing to provide documented proof that authorisation has been granted.

3 ORDERING

If the expenditure is approved an official order should be raised, the only exceptions being supplies of public utilities, periodical payments such as rent and rates, petty cash items or such other exceptions as the Treasurer may approve. For Revenue items in excess of £50,000 in value, tenders shall be invited unless the Clerk to the Board deems otherwise, all such offers, by tender or not, shall go to the Board for approval. For Revenue items in excess of £10,000 but less than £50,000, Quick Quotes or Tenders are invited unless the Clerk to the Board deems otherwise, all such offers need not go to the Board for approval. For Revenue items less than £10,000 at least three competitive quotations should be obtained unless otherwise directed by the Clerk to the Board, with the most advantageous quotation being accepted by the Assessor. Items below £1,000 in value do not require three quotations, unless they are part of a series of purchases the aggregate annual cost of which exceeds £1,000. These procedures are all detailed within the Board's Tender Procedures document.

The cost of the items should be included on the purchase order. The other quotes should be detailed on the copy order.

Most orders are issued from the Administration Section at Headquarters but for routine items such as stationery these may be raised at the Divisional Offices.

Staff authorised to sign official orders and respective authorisation limits are as follows:-

Headquarters	-	Assessor)	Up to £50,000
		Administration Managers)	Up to £10,000
		Secretary/Administrative Assistant)	
Divisional Offices	-	Assistant Assessors)	
		Principal Valuer)	Up to £1,000
		Administrative Assistants)	

The master copy contains a list of current postholders, together with specimen signatures, authorised to sign official orders in accordance with this section.

Where oral orders are unavoidable these should always be confirmed by written order no later than the next working day.

A copy of orders raised by Divisions should be forwarded to the Administration Section at the time the order is issued.

The Administration Section will ensure that all orders raised are entered into the Revenue Monitoring spreadsheet at the time the order is placed. Such orders will be colour coded so that committed expenditure can be readily identified, and included in monitoring reports as appropriate.

3.1 Asset Register

For accounting purposes, the Board maintains an asset register. The purchase of Fixed Assets is financed from the Assessor's Capital Budget. For reference, an explanatory note on assets and asset expenditure is attached as an appendix to this procedure document.

The Board's accountants have agreed that only fixed assets over £500 in value require to be included on the Asset Register. Consequently, only purchases over £500 have to be considered for inclusion on the Register. If such purchases are considered to be fixed assets then they must be financed from capital and added to the Asset Register.

On procurement, orders must be marked to indicate that these are assets to be financed from capital. The Administration Managers will then ensure that the corresponding invoice will be processed appropriately and the item added to the Asset Register.

4 **DELIVERY CHECK**

On receipt of the goods these should be checked against the order and delivery note to ensure the goods are in accordance with the order. If goods are missing, damaged or not as ordered then suppliers should be contacted immediately.

5 **INVOICE AUTHORISATION**

The Administration Managers and the Secretary/Administrative Assistant are authorised to process and verify invoices, through the Civica Financials system.

On receipt of the invoice the member of staff processing the payment must check the invoice against the delivery note and purchase order.

The correctness of prices, discounts and the arithmetic should be checked, before the coding grid stamped on the invoice is initialled as appropriate.

Checks must be made to ensure the allocation to the appropriate budget head of expenditure.

Once invoices are received, the Revenue Monitoring spreadsheet will be amended to transfer figures from committed spend to actual spend.

The processing stage and verification stage must be administered separately, so that both tasks are not carried out by the same authorised staff member. The Civica Financials system is set up to ensure that authorised staff who have raised invoices cannot approve the same invoice. This ensures appropriate segregation from the issues of the order, through receipting to input and authorisation of payment.

In the absence of either the Administration Managers or Secretary/Administrative Assistant, the Administrative Assistant (Dundee Division) is authorised to carry out the verification stage.

Each office should retain delivery notes for confirmation of receipt of goods.

6 ANNUAL CHECK

Purchasing Reports should be reviewed annually, to ensure compliance with approved procedures. During the check identification of possible pooling of purchases should be made to allow the Board to consider potential savings. It may be necessary to market test regular purchase items to achieve best value for the Board.

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