

Purchasing (1.05 v04)

Summary

The objective of the Purchasing procedure is to set out the process by which all expenditure incurred in purchasing products or services on behalf of the Berkshire County Scout Council is approved thereby ensuring adequate control and accountability is in place to safeguard the monies of the Council.

Purchasing policy

1. All expenditure for products or services purchased on behalf of Berkshire County Scout Council requires approval by the CEC prior to being incurred unless already approved through the budget process.
2. Approval for items not listed in the budget and with a cost of £500 or more should be provided to the CEC by the budget holder in writing. Requests for approval should be sent via the County Treasurer.
3. Items not listed in the budget and with a cost of less than £500 can be approved by the budget holder providing the cost can be met without going over the total budget limit agreed for the budget holder.
4. The selection of a particular product or service must be made on the basis of best value with regard to cost and with regard to the programme of Berkshire Scouts.
5. The purchaser must be able to explain that the purchase is the best value and is fit for purpose. If there is only a single supplier then an explanation of this must be provided.
6. Where possible, or appropriate, the selection of a particular product or service should take account of the policies of the service or product provider and their compatibility with the aims and policies of The Scout Association.
7. The cost of a product or service must be the total cost to Berkshire Scouts and must include, where appropriate, delivery and packaging costs, taxes payable as part of the purchase, and any deposit required.
8. Normally, payment should be made after the product or service has been received. If this is not the case, approval must be sought from the County Treasurer.
9. In all cases, approval for purchases outside the budget process must be copied to the County Treasurer via email using accounts@berkshirescouts.org.uk
10. In the case of difficulties with obtaining approval, requests may be sent to the County Treasurer using accounts@berkshirescouts.org.uk
11. The use of the County Purchase Cards is not to be used as a means to circumvent the above approval process. See Purchase card procedure (1.04).
12. In addition to budget holders agreeing to expenses by direct communications, expenses which will be incurred in participation in a County Meeting listed in the County Diary on www.berkshirescouts.org.uk are automatically provided as is the case for personalised invitations to such Meetings.
13. Attention is drawn to the policy issued with the approved budget which clearly indicates that:
 - a. no movement between lines in the budget may be made without written approval from the CEC;
 - b. approval for expenditure may only be provided by the relevant named budget holder for that budget item unless there is written permission from the CEC.

14. All purchases of items other than consumables must be delivered to the County Office so that it may be added to the Asset Register. It is the responsibility of the purchaser to make sure all capital items are recorded in the Asset Register.
15. The purchase of items or services which involves a contract must be first approved by the CEC.
16. Only the County Treasurer can set up Standing Orders and Direct Debits.

Other relevant procedures

Purchase card procedure (1.04)

Expenses procedure (1.08)

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