

Berkshire County Scout Council Procedures

Purchasing (1.05 v07)

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.

Note: Events and activities supported by a governance group will have their own analogous arrangements in place.

Purchasing policy

1. All expenditure for products or services with a cost of £1000 or more purchased on behalf of Berkshire County Scout Council requires approval by the County Trustee Board CTB prior to being incurred unless already approved through the budget process.
2. Items not listed in the budget and with a cost of less than £1000 or more 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.
3. 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.
4. 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.
5. 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.
6. The County Credit Card is not to be used as a means to circumvent the above approval process. See Purchase card procedure (1.04).

7. 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 discussion with the County Lead Volunteer;
 - 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 CTB.
8. It is the responsibility of the purchaser to notify the County Office to ensure all capital items are recorded in the Asset Register.
9. The purchase of items or services which involves a contract must be first approved by the CTB via the Finance and Risk Sub-Committee (FRSC).
10. Only the County Treasurer and County Administrator can set up Standing Orders and Direct Debits, subject to the approval of the budget holder.

Other relevant procedures

Purchase card procedure (1.04)

Expenses procedure (1.08)

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