



**Purchasing
Policies and Procedures**

Revised: April 16, 2009

Purchasing Manual

Purpose

This manual is written to briefly explain the college purchasing system to personnel of the institution. It is not intended to replace the 400 series of statements in the Policies and Procedures Manual. In the event of conflicting statements, the Policies and Procedures Manual will be considered the authority.

College Overview of Purchasing Procedures

The President of the College is accountable to the Board of Trustees for the purchasing system. The responsibility for administering the purchasing system has been delegated by the President to the Vice President for Administration and Finance who has delegated that authority to the Director of Purchasing and Property Control.

All purchases of supplies and equipment, except for imprest cash purchases, from Board approved funds shall be made by Purchase Order signed by a Purchasing Agent, Dean of Business Services, or Executive Officer, or by college-authorized procurement card. Purchases made by any other individual will not be considered valid. All purchases shall be made with persons or businesses licensed to do business in Mississippi.

Petty cash purchases are to be authorized by a Purchasing Agent and/or Executive Officer prior to the purchase. Official sales receipts made out to Mississippi Gulf Coast Community College and signed by purchaser shall be retained and attached to the petty cash voucher for audit review.

Disbursements of funds, except imprest cash, shall be made by sequentially numbered checks. Checks shall bear two signatures of persons authorized by the Board to disburse funds.

Sole source purchases will be reported to the Office of the Vice President for Administration and Finance one week prior to a Board meeting. These purchases will be submitted to the Board of Trustees for approval and recorded in the minutes of the next official Board Meeting prior to purchase.

Only the President or his designated representative may declare an emergency condition to exist. Emergency situations will be communicated to the President or a designated representative with recommended action to resolve the situation. Written documentation shall be prepared and submitted to the Office of the President by the affected Executive Officer at the earliest possible opportunity. The situation and actions taken to resolve the situation will be reported to the Board of Trustees at the next official Board Meeting.

Purchases based on quotations will require the approval of the requesting campus' Dean of Business Services or center Administrative Dean prior to submittal to the Director of Purchasing and Property Control for final approval prior to purchase. To be considered valid, all quotations must be signed by the vendor's representative and be inclusive of all charges pertaining to the purchase. All purchases by quotations made during the month will be presented to the Board of Trustees at their next regularly scheduled meeting following the purchase.

Purchases exceeding \$50,000 shall be advertised for bids as provided by law as follows:

The advertisement for bids shall be published once each week for two consecutive weeks. The date set for the bid opening for commodities shall not be less than seven (7) working days after the last notice appears in the newspaper. Therefore the bid opening should not be sooner than the 8th working day. The bid opening for construction projects with total cost in excess of \$50,000 shall not be less than fifteen (15) working days after the last notice appears in the newspaper. Therefore, the bid opening should not be sooner than the 16th working day.

A state contract price may be accepted in lieu of bidding or if it does not exceed low bid. Authorization for bid awards shall be made by the Board of Trustees acting on the recommendation of the Vice President of Administration and Finance. After Board of Trustees' approval has been secured, purchase orders may be issued.

Purchases of items costing more than \$5,000 but less than \$50,000 may be made from state contract or from competitive pricing by obtaining at least two quotations in writing, or the purchase may be made through the advertising process. Purchases may be made after receipt of approval from the Director of Purchasing and Property Control.

Purchases of items costing less than \$5,000 may be made without competitive bidding or quotations as authorized by law. While it is not a mandatory requirement to have more than one quotation, it is the recommendation of the Purchasing Office to always obtain competitive quotations to ensure that the College is paying the lowest possible price.

Bid documents shall be written by or under the supervision of a Purchasing Agent, Dean of Business Services or Executive Officer. Bids shall be advertised in accordance with state law. Specifications shall be stated for all items to be purchased from bids or quotations. Vendors submitting bids will be selected only when the quality of services or material and delivery schedule meet specifications and requirements. If contracts are awarded other than to the "lowest bidder," the reason for the exception shall be recorded in the minutes of the Board of Trustees. Bid tabulations will be prepared by the requesting department and shall bear the signature of the individual tabulating the bid and the signature of the Purchasing Agent (Deans of Business). This certification indicates that the lowest and best bid has been accepted unless written justification is attached to the tabulation sheet.

Officials responsible for the receipt and disbursement of funds shall be bonded.

Other exceptions to these procedures may be approved and published by the Board of Trustees as separate purchasing policies.

No contract or purchase as herein authorized shall be made for the purpose of circumventing the provisions of this section requiring competitive bids, nor shall it be lawful for any person or concern to submit individual invoices for amounts within those authorized for a contract or purchase where the actual value of the contract or commodity purchased exceeds the authorized amount and the invoices therefore are split so as to appear to be authorized as purchases for which competitive bids are not required.

Submission of such invoices shall constitute a misdemeanor punishable by a fine of not less than Five Hundred Dollars (\$500) nor more than One Thousand Dollars (\$1,000), or by imprisonment for thirty (30) days in the county jail, or both such fine and imprisonment. In addition, the claim or claims submitted shall be forfeited. More information on the Purchasing Requirements of the State of Mississippi maybe found in Section 31-7-13 of the 1972 Mississippi Code, Annotated.

Code of Ethics

Mississippi Gulf Coast Community College Purchasing Department adheres to the following National Association of Educational Buyers (NAEB) Code of Ethics:

1. Give first consideration to the objectives and policies of my institution.
2. Strive to obtain the maximum value for each dollar of expenditure.
3. Decline personal gifts or gratuities.
4. Grant all competitive suppliers equal consideration insofar as state or federal statute and institutional policy permit.
5. Conduct business with potential and current suppliers in an atmosphere of good faith, devoid of intentional misrepresentation.
6. Demand honesty in sales representation whether offered through the medium of a verbal or written statement, an advertisement, or a sample of the product.
7. Receive consent of originator of proprietary ideas and designs before using them for competitive purchasing purposes.
8. Make every reasonable effort to negotiate an equitable and mutually agreeable settlement of any controversy with a supplier; and/or be willing to submit any major controversies to arbitration or other third party review, insofar as the established policies of my institution permit.
9. Accord a prompt and courteous reception insofar as conditions permit to all who call on legitimate business missions.
10. Cooperate with trade, industrial and professional associations, and with governmental and private agencies for the purposes of promoting and developing sound business methods.
11. Foster fair, ethical and legal trade practices. Counsel and cooperate with NAEB members and promote a spirit of unity and a keen interest in professional growth among them.

Scope and Responsibility of Purchasing Department

The Purchasing Department at Mississippi Gulf Coast Community College is vested with responsibility of obtaining maximum values from expenditures of College, and College administered funds in the procurement of equipment, supplies and services rendered by outside agencies.

The Purchasing Department is primarily a service department. It was created to assist all departments and campuses in procuring their needs with the most intelligent selection and

at the lowest ultimate cost, and to provide counsel and advice for departments as well as to help expedite the mechanics of procurement.

Conflict of Interest

It is the responsibility of each member of the college staff and of the Purchasing Department to take all appropriate steps to assure that the college does not knowingly enter into any purchase commitment which could result in a conflict of interest situation. The Purchasing Department will bring any questionable situation to the attention of the Vice President for Administration and Finance.

Section 9.203 of the State of Mississippi, OFFICE OF PURCHASING, TRAVEL, AND FLEET MANAGEMENT PROCUREMENT MANUAL, states:

- (1) It shall be a breach of ethical standards for any employee to participate directly or indirectly in a procurement when the employ knows that:
 - (a) The employee or any member of the employee's immediate family has a financial interest pertaining to the procurement;
 - (b) A business or organization in which the employee, or any member of the employee's immediate family, has a financial interest pertaining to the procurement; or
 - (c) Any other person, business, or organization with whom the employee or any member of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.

Personal Purchases

The Purchasing Department does not enter into negotiations or become involved in any transaction for the purchase of anything whatsoever for the personal account of any college employee. Certain items which might be classified as personal accessories or expenses of a personal nature are considered as inappropriate expenses from college funds and as such will be disallowed.

Reciprocity

Mississippi Gulf Coast Community College does not engage in or submit to the practice of reciprocity in any purchase transaction. College business is awarded only on the basis of merit.

Unauthorized Orders

Only the Director of Purchasing and Property Control, Executive Officers or authorized Purchasing Agents at each campus or center are authorized to commit the college for goods or services. Commitments by any other member of the faculty or staff are not binding on

the college, and vendors' invoices covering these commitments will not be honored. These commitments will be the responsibility of the individual making the obligations.

Penalties for Violating Purchasing Laws

Section 31-7-55, of the Mississippi Code 1972 Annotated states the following:

1. It is hereby declared to be unlawful and a violation of public policy of the State of Mississippi for any elected or appointed public officer of an agency or a governing authority, or the executive head, any employee or agent of an agency or governing authority to make any purchases without the full compliance with the provisions of Chapter 7, Title 31, Mississippi Code of 1972.
2. Any person who intentionally, willfully and knowingly violates the provisions of Chapter 7, Title 31, Mississippi Code of 1972, shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than Five Hundred Dollars (\$ 500) for each separate offense, or sentenced to the county jail for not more than six (6) months, or both such fine and imprisonment, and shall be removed from his office or position.

Public Relations

It is the desire of the Purchasing Department in all contacts to strive for good public relations with the departments served within the college, with vendors soliciting and serving the college, and with the public. To obtain the desired end, the Purchasing Department will maintain a position of confidence by assuring fair and equitable treatment at all times so that the interests of all parties are properly protected.

Taxes

Mississippi Gulf Coast Community College is exempt from the payment of Federal and State taxes on most transactions. It is the practice of the Purchasing Department to establish the tax status on purchase orders and provide tax exemption certificates or evidence of the tax exemption. This is accomplished either at the time the order is issued or at the time of payment when taxes are deducted from the vendors' invoices by the accounts payable department.

Purchases Exempted from Bid Requirements

- A. Purchasing agreements, contracts and maximum price regulations executed or approved by the Office of General Services.
- B. Repairs to equipment provided, however, that repairs are made by repair facilities in the private sector, but shall not include entire assemblies. Invoices must identify the equipment, specific repairs made, parts identified by number and name and

supplies used in such repairs and the number of hours of labor and costs shall be required for the payment of such repairs. Invoices must also reflect the equipment serial number.

- C. Parts for Repair to equipment when made by personnel of the Governing Authority.
- D. Raw unprocessed deposits of gravel or fill dirt which are to be removed and transported by the purchaser, provided, however, that the price shall not exceed the lowest price to the general public, or the price listed with the Office of General Services, whichever is lower.
- E. Motor vehicles or other equipment purchased from a state agency, department or commission at a public auction held for the purpose of disposing of said vehicles.
- F. Machinery, equipment or motor vehicles when made by private treaty agreement or negotiation from a Federal or State Agency.
- G. Perishable supplies or food purchased for use in connection with the school lunch, homemaking programs and for the feeding of county or municipal prisoners.
- H. Non-competitive items available from one source only (requires prior Board of Trustees' approval).
- I. Construction of incinerators and other facilities for disposal of waste.
- J. Purchases of data processing equipment under purchase agreements, contract, or maximum price regulations executed or approved by ITS.
- K. Energy efficient services and equipment.
- L. Purchases of contracts for fire, automobile, casualty, and liability insurance.
- M. Purchases of books, periodicals, films, videos and tapes for libraries.
- N. Purchases for resale.
- O. Purchases or rental of textbooks.

Purchases of Items Costing Less than \$5,000

Purchases of items costing less than \$ 5,000 can be made without competitive bidding or quotations.

Steps required in purchasing these items are:

- A. The originator will identify need and develop specifications.
- B. The originator will prepare a purchase requisition and forward to the appropriate authority.
- C. The appropriate authority will forward the purchase requisition to the Purchasing Agent (Dean of Business Services).
- D. The Office of the Purchasing Agent (Dean of Business Services) will audit purchase requisitions for accuracy and compliance with law.
- E. The Purchasing Agent (Dean of Business Services) will authorize the purchase order to be delivered.
- F. Copies of the purchase orders will be available electronically through Banner :
 - 1. Original of Purchase Order to vendor.
 - 2. Copy with applicable back-up to Purchasing Agent's (Dean of Business Services) file.
 - 3. Electronic copy to Requisitioner.
 - 4. Electronic copy to Central Receiving.
 - 5. Electronic copy to the appropriate Dean.
- G. When goods are received in Central Receiving, a receiving report will be prepared electronically through Banner.
- H. Goods will be delivered to the originator, who will sign the receiving report.
- I. The Central Business Office will audit the invoice, purchase order, supporting documentation, and receiving report to insure accuracy and adequacy of documentation before a check is issued. The Campus/Center shall retain copies of the purchase requisition, purchase order, and receiving report.
- J. Purchases of items costing less than \$5,000 need not be reported to the Office of the Vice President for Administration and Finance for consolidation and reporting to the Board of Trustees.

Purchases of Items Costing more than \$5,000 but less than \$50,000

Purchases of items costing more than \$5,000 but less than \$50,000 may be made through competitive pricing by obtaining a quotation from at least two firms or businesses in writing or may be made through the bid process. Quotations shall be in writing and bear the signature of the vendor and certification that the vendor is licensed to do business in Mississippi. Items from state contracts may be purchased if the contract cost is less than prices obtained by quote.

Steps required are:

- A. The originator will identify need and develop specifications.
- B. The originator will coordinate the proposed purchase with Department Chairperson, Dean of Business Service, and/or Purchasing Agent.
- C. Upon approval of purchase, the originator will prepare “Request for Quotation Approval” (available on the Forms Repository) and submit to a minimum of two vendors.
- D. The originator will receive at least two written and signed quotes. A form returned marked “NO QUOTE” is not considered a quote.
- E. The originator will prepare a purchase requisition and attach quotations with purchase on Request for Quotation Approval form.
- F. The originator will coordinate with Department Chairperson and/or Dean of Business Services who will sign indicating approval as appropriate.
- G. The Dean of Business Services will deliver the requisition along with signed quotations to the Director of Purchasing and Property Control. The Director of Purchasing and Property Control will review the documents for correctness and verify compliance with purchasing statutes. The Director of Purchasing and Property Control will then approve the purchase or return the documents to the appropriate administrator with recommendations. The Central Office Purchasing Department will compile a comprehensive report of purchases made from quotations for the month for presentation to the Board of Trustees at the next scheduled meeting for informational purposes.
- H. The steps outlined previously apply to receiving and payment.

Purchases in Excess of \$50,000

Purchases in excess of \$50,000 shall be advertised for bids. Exceptions to this policy are outlined in a statement entitled “Approval for Emergency Purchases, Professional and Contractual Services and One Source Purchases.”

Steps required are:

- A. The Originator will identify need and develop specifications for items to be bid.
- B. The Originator will submit a request to advertise through the Department Chairperson, Dean of Business Services, Director of Purchasing and Property Control and Vice President for Administration and Finance.

- C. The Dean of Business Services will consolidate all such requests for submission to the Director of Purchasing and Property Control. The Director of Purchasing and Property Control will consolidate and present requests to the Vice President for Administration and Finance.
- D. The Director of Purchasing and Property Control will advertise for purchase of equipment and/or supplies in a newspaper having general circulation in the district as follows:
- The advertisement for bids shall be published once each week for two consecutive weeks. The date set for the bid opening for commodities shall not be less than seven (7) working days after the last notice appears in the newspaper. Therefore the bid opening should not be sooner than the 8th working day. The bid opening for construction projects with total cost in excess of \$ 25,000.00 shall not be less than fifteen (15) working days after the last notice appears in the newspaper. Therefore, the bid opening should not be sooner than the 16th working day.
- E. The Director of Purchasing and Property Control shall send instructions and specifications to bidders.
- F. The closing date for receipt of bids will normally be two (2) Tuesdays before the Board Meeting.
- G. The Director of Purchasing and Property Control shall receive and be responsible for oversight of the tabulation of bids. The Director of Purchasing and Property Control may assign bids to the originator to be tabulated.
- H. The Originator will coordinate the tabulation sheet with the Department Chairperson, who will, by initialing, indicate agreement and will deliver two (2) copies of the tabulation sheets to the Purchasing Agent (Dean of Business Services).
- I. The Purchasing Agent (Dean of Business Services) shall audit tabulation sheets and submit to the Office of the Director of Purchasing and Property Control no later than two Fridays before the Board of Trustees meeting.
- J. The Director of Purchasing and Property Control shall perform a final audit and shall reproduce copies of tabulation sheets to be delivered to the Vice President for Administration and Finance for availability at the next Board of Trustees meeting.
- K. During the Board meeting, the Vice President for Administration and Finance shall report on tabulations. Upon receipt of Board approval, purchases may then be made.
- L. The steps outlined in previous sections will apply to receiving and payment.

Nothing in these procedures shall be construed to prevent Purchasing Agents (Deans of Business Services) from using State Contract prices as provided by law.

Purchases of Computers, Software, Printers and other Computer-related Equipment

Requests for purchases of computer equipment that is on the state Express Products List (EPL) and is of any amount must be sent, along with a copy of the part of the EPL that covers the requested item(s), to the Computer Center Director for approval. If approved, the request will be forwarded to the campus Purchasing Agent from where the request originated with instructions to follow normal college purchasing procedures to order the item(s). A copy of the approval from the Computer Center Director should be kept on file with the purchase order. A copy of the approval letter should be forwarded to the Director of Purchasing and Property Control.

Requests for purchases of computer equipment that are not on the EPL and costs less than \$5,000 must be sent by the Dean of Business Services to the Computer Center Director for approval. If approved, the request will be sent to the campus Purchasing Agent from where the request originated with instructions to follow normal college purchasing procedures to order the item(s). A copy of the approval from Computer Center Director should be kept on file with the purchase order. A copy of the approval letter should be forwarded to the Director of Purchasing and Property Control.

Requests for purchases of computer equipment that are not on the EPL and cost more than \$5,000 but less than \$50,000 require at least two (2) written quotes and must be sent by the Dean of Business Services to the Computer Center Director for approval. If approved, the request will be forwarded to the campus Purchasing Agent from where the request originated with instructions to follow normal purchasing procedures to order the item(s). A copy of the approval should be kept on file with the purchase order and a copy forwarded to the Director of Purchasing and Property Control

Requests for purchases of computer equipment that are not on the EPL and in excess of \$50,000 must be sent, along with specifications, by the Dean of Business Services to the Computer Center Director for approval. If approved, the Computer Center Director, will either return the approved request to the campus Purchasing Agent from where the request originated with instructions to follow normal purchasing procedures or will forward the request to the President who will send it to Information Technology Services (ITS) for bidding. A copy of the approval from Computer Center Director of the CP-1 from ITS should be filed with the purchase order.

Bid Specifications

Specifications are due in the Central Office Purchasing Department prior to the item being advertised. Specifications for items on Master Bid List will be requested earlier to allow time for duplicating.

- A. All specifications should be headed with “*Mississippi Gulf Coast Community College.*”
- B. The type of supplies or equipment being bid shall be identified in the heading.
- C. The “*Estimated Quantity*” column shall be used if the quantity to be purchased is known or can be estimated. If the quantity cannot be reasonably estimated, the column is not required.
- D. The description of items to be purchased must be complete. This includes detailed specifications, how packaged, brand-name preferred. If brand-name is used, “*or equal*” must follow the brand name.
- E. The “*Unit Cost*” column shall indicate the size or type unit to be bid (per each, per lb., per gal., etc.).
- F. Bids specifications will be mailed by the Central Purchasing Department.

Vendor Lists

The Vendor list is a list of companies to which bids will be sent.

- A. This list shall specify in the heading the type of supplies or equipment being bid and bid number. This must appear exactly as it does on the specification sheet.
- B. If this is a Master Bid List, heading shall specify “*All Campuses*” otherwise, specify the campus submitting.
- C. Vendor lists shall be submitted to the Office of Purchasing by the requisitioner with the specifications. The lists must include complete addresses including zip codes.
- D. Standard vendor lists are kept in the Central Purchasing Office as part of the official purchasing documentation. Any changes to vendor lists must be submitted with specifications.

(Title of Bid)

**Example: Central Stores
All Campuses**

Vendor List

Office Supply Company
P O Box 1840
Gulfport, MS 39501

Gulfport Paper Company
PO Drawer 4048
Gulfport, MS 39501

Litton Office Products
3423 Market Street
Pascagoula, MS 39567

Johnson & Staley, Inc.
1998 Afton Street
Houston, TX 77055

Sears Contract Sales
Attn: Mrs. Sandra Downey
2814 W. Beach Blvd
Gulfport, MS 39501

C & C Office Supply
537 Caillavet Street
Biloxi, MS 39533

Office Aids
3418 Pascagoula Street
Pascagoula, MS 39567

Record Office Supply
715 Cox Avenue
Ocean Springs, MS 39564

Tabulation Sheet

It is the responsibility of the requestor to tabulate all bids received.

A. Tabulations

1. The tabulator of the bid will receive bids from the Purchasing Agent (Deans of Business Services).
2. A tabulation sheet will be completed within the specified time frame as established by the Director of Purchasing and Property Control.
3. Each tabulation sheet must be typed on the official college tabulation sheet in good form.
 - a. Letter size tabulation sheets will be used except when necessary to use legal size sheets in order to list all the vendors returning bids on one sheet.
 - b. Bids that are received with all items marked “*No Bid*” need not be tabulated. They must be listed on the justification sheet as returning a “*No Bid.*”
 - c. To complete the tabulation sheet, the following information must be included:
 1. Date: “Received month-day-year for Board approval month-day-year.”
 2. Location: Enter “*All Campuses*” if for Master Bid. Enter Campus/Center name if requesting bid for specific items for a particular campus.
 3. Vendor: Full Vendor name and address should be on the bid tabulation form.
 4. Title: The type of supplies or equipment being bid (must match cover letter, specifications and bid number).
 5. Prices Firm Until: The date bids will expire.
 6. The description column will contain a brief description of the item, the brand name or model number, or type of unit bid. If a vendor bids a brand name or model number or type of unit other than specified, this will be identified in the unit cost column below the line where the cost is listed.
 7. Upon completion of tabulations, the lowest and best bid must be **bolded and underlined**. (See Exceptions on next page)

- d. Upon completion of selections, the tabulator will sign and date the last page of the tabulation in the bottom right hand corner.
- e. Two copies of the tabulation sheet will be delivered to the Purchasing Agent (Dean of Business Services) who will sign and forward to Director of Purchasing and Property Control.
- f. The original of the tabulation sheet must be returned to the Central Office Director of Purchasing and Property Control by the Friday after the bid opening. Additional copies or vendor lists should not be sent unless requested.
- g. The Purchasing Agent (Deans of Business Services) should return with tabulation sheet a list of vendors with addresses that responded to the bid. This list should be on a separate sheet and indicate the appropriate bid number.

B. Exceptions

When the price recommended for an item is not the low bid, the lowest price will be marked with an asterisk (*) and a signed justification sheet must be attached.

Justification of Rejection of Low Bid

Purchases must be made from the lowest and best bidder; however, if any Governing Authority accepts a bid other than the lowest bid actually submitted, it shall place in its minutes detailed calculations and a narrative summary showing that the accepted bid was determined to be the lowest and best bid, including the dollar amount of the accepted bid and the dollar amount of the lowest bid. No bid shall be accepted based on items not included in specifications.

The College will accept the lowest and most responsive bid unless all bids are rejected. In the event of a tie, the selection will be made as follows:

- A. The vendor located in our four-county district will be given preference.
- B. The next consideration will be the vendor located in the State of Mississippi.
- C. In case of a tie between out-of-state vendors, the College will select the vendor which it has had a successful business relationship in the past.

The steps to follow in completing a justification sheet are:

1. The title of the justification sheet must reflect:

**Justification sheet
Bid Name
Bid Number**

2. Justification shall not be written on the tabulation sheet. They must be written on a separate sheet attached to the tabulation sheet.
3. The vendors that return a “*No Bid*” on all items must be listed on the justification sheet.
4. Unsigned bids are not considered a bonafide offer and therefore, shall not be considered in the bid tabulation. They must be listed on the justification sheet as being received and unsigned.
5. Vendors that change bid specifications materially such as:
 - A. Failure to offer firm bids for the specified period of time, or
 - B. Changing the shipping instructions, etc.;

will not be considered but must be listed on the justification sheet stating why they were not considered.

6. The first sentence of the justification should include the vendor name, item number, and price of low bid item.

7. The second sentence should reflect the vendor's name and price of the item recommended for purchase.
8. The third statement should explain the specific reason for recommending rejection of the low bid. The recommendations must be based on prices received as a result of the original specifications.
9. The justification sheet must be signed and dated by the tabulator and Purchasing Agent (Dean of Business Services) and attached to both copies of the Tabulation Sheet.
10. The Purchasing Agent (Dean of Business Services) will review all justification sheets and forward to the Director of Purchasing and Property Control.
11. The Director of Purchasing and Property Control will review justification for completeness and legality and approve or take the appropriate action to correct.

Sample

**Justification Sheet
Office Equipment & Supplies**

Bid No. 000-0000-0000

The following vendors returned bids marked “*No Bid*” on all items:

Office Supply Company
Gulfport Paper Company
Central School Supply

The bid from Mississippi School Supply was not considered as they did not keep their prices firm for 90 days as specified.

Item No. 1: The bid received from Bowie & Fergus, Inc. for \$5.00 was not considered as the specifications called for a tape player with remote control. The model they bid did not have remote control. It is recommended that Smith & Son’s bid for \$5.60 be accepted as this bid meets specifications.

Signature and Title of Requestor

Signature, Dean of Business

Bid Cover Letter

Every bid will have a cover letter stating the following:

1. The date and time bids must be returned to the Central Purchasing Office of the College.
2. The number of copies to be returned.
3. Where the supplies or equipment are to be shipped.
4. Delivery/shipping instructions (normally F.O.B. Destination)
5. The type of supplies or equipment requested
6. The bid number and who to contact if further information is needed

The cover letter will be prepared in the Central Office.

Single Source Purchases

Section 31-7-13, Mississippi Code Annotated 1972, states, in part that among those purchases exempted from bid requirements are: *“Noncompetitive items available from one (1) source only.”* This section also states that for all such purchases, “A certification of the conditions and circumstance requiring the purchase shall be filed by the . . . Governing Authority with the Board of the Governing Authority, which may, in writing, authorize the purchase which authority shall be noted on the minutes of the body at the next regular meeting thereafter.”

Procedures and Responsibilities:

1. Persons anticipating purchases which would normally require either two written quotes or advertisement for bids, but which are believed to be available from one source only, must prepare a written justification for the purchase. Included must be the conditions or circumstances which require the purchases and evidence that the items are, in fact, available from one source only.
2. The written justification is to be submitted through the normal purchasing channels to the Dean of Business Services, who will review the justification and may approve or disapprove. If approved, the Dean of Business Services will forward the justification to the Director of Purchasing and Property for approval and submission to the Vice President for Administration and Finance and approval by the President and the Board of Trustees.
3. If the Dean of Business Services or Director of Purchasing and Property Control believes that the justification is inadequate, it is to be returned to the originator with suggestions as to either improving the justification or other purchasing options.
4. If the Board of Trustees approves the purchase, the items may then be purchased following the normal purchasing procedures. A copy of the justification must be attached to the campus Purchasing Agent’s copy and the Central Office copy of the purchase order.
5. The statement below is to be placed on the purchase requisition and signed by an Executive Officer to indicate the certification of a single source.

“This is to certify that this purchase order covers a commodity which is available from one-source only, and comparative quotations can not be obtained.”

Signature & Title

Emergency Purchases

Section 31-7-1, Mississippi Code Annotated 1972, states that:

If the governing authority, or the governing authority acting through its designee, shall determine that an emergency exists in regard to the purchase of any commodities or repair contracts, so that to delay the incident by giving opportunity for competitive bidding would be detrimental to the interest of the governing authority, the provisions herein for competitive bidding shall not apply and any officer or agent of such Governing Authority having general or special authority in making such purchases or repairs shall approve the bill and shall certify in writing from whom such purchase was made, or with whom such a repair contract was made. At the next Board meeting following the emergency purchase or repair contract, the President's statement of justification and documentation of the purchase or repair contract, including a description of the commodity purchased, the price and the nature of the emergency shall be presented to said Board and shall be placed on the minutes of the Board of the Governing Authority.

The term "*emergency*" shall mean any circumstances caused by fire, flood, explosion, storm, earthquake, epidemic, insurrection or caused by any inherent defect due to defective construction, or when the immediate preservation of order or of public health is necessary by reason of unforeseen emergency, or when the immediate restoration of a bridge appears advisable, or in the case of a public utility when there is a failure of any machine or other thing used and useful in the generation, production or distribution of electricity, water or natural gas, or in the transportation or treatment of sewage; or when the delay incident to obtaining competitive bids could cause adverse impact upon the governing authorities or agency, its employees or its citizens, or in the case of a public airport, when the delay incident to publishing an advertisement for competitive bids would endanger public safety in a specific (not general) manner, result in or perpetuate a specific breach of airport security, or prevent the airport from providing specific air transportation services.

The President is the designee of the Board. "Only the President or a designated representative may declare an emergency condition to exist." All emergency situations arising will be communicated to the President with recommended actions to resolve the emergency situation made. The President, or designated representative, will take action to resolve the emergency situation.

Written documentation shall be forwarded at the earliest possible moment and written approval will be given based on telephonic or other communication. Such documentation will be reported to the Board at the next regular or special meeting.

Procedures and Responsibilities:

- A. As emergency situations arise, they will be reported to the appropriate administrator.
- B. The President or a designated representative shall, based on the situation elect to:
 - 1. Request a special meeting of the Board, or
 - 2. Elect to order corrective action in accordance with the Board policy and Section 31-7-1, Mississippi Code Annotated 1972
- C. As soon as possible, the Senior Executive Officer reporting the situation shall write the facts of the emergency and guidance received from the President or designated representative. By signing the document, the Executive Officer is certifying the accuracy and authenticity of the conditions. Date, time, nature of the emergency, estimated expenditures and any other relevant information shall be reported in this communication.
- D. The President or designated representative shall sign the document confirming the facts presented or changing them as appropriate by separate comment.
- E. All emergency purchases made, per above, shall be reported to the Office of the President. As shown below:
 - 1. Initial report of the emergency situation as soon as possible by most expeditious means.
 - 2. Report in writing on the emergency condition as soon as possible following report to the President.
 - 3. Report purchases made to rectify the situation to the Office of the President on Wednesday before the Board meeting.
- F. The statement below is to be placed on any purchase requisitions involved with the emergency purchase and signed by an Executive Officer to indicate the necessity or certification of the emergency purchase.

“This is to certify that an extreme emergency existed to such an extent that to delay the incident by obtaining competitive quotations would have resulted in loss and/or harm to this institution.”

Signature & Title

Petty Cash Purchases

Imprest cash purchases are authorized by a Purchasing Agent and/or Executive Officer prior to the purchase.

Sales receipts shall be retained and attached to the imprest cash voucher. Cash register tapes are only acceptable if they have the vendors name preprinted on them as sales receipts. All sales receipts shall indicate the sale was made to the Mississippi Gulf Coast Community College and each receipt must be signed by the purchaser.

Learning Resource Center Purchases

The purchase of library books, periodicals, films, videos and tapes for the libraries are exempt from the bid process. Other library purchases must follow normal purchasing procedures.

State Contract Purchases

State contracts may be utilized in lieu of bids or when the market, quote, or bid price is higher than the state contract. The College attempts to bid or quote all items where practical.

Perishable Purchases

Perishable items used in food service and food instructional programs are exempt from competitive bids. The President may require periodic evidence of comparative pricing from Purchasing Agents.

Procedures and Responsibilities:

- A. Persons responsible for making purchases for food services programs or for instructional programs where food is regularly purchased (Home Economics, Hotel-Motel Management, or others that may be authorized in the present or future) will make surveys of the food market every two weeks to determine the best source of items for purchase. Three or more vendors will be included in this survey where practicable.
- B. Copies of the surveys will be signed by the originator and will be sent to the Purchasing Agent for review, approval and file. Such surveys shall be filed until audit requirements are satisfied.