

Section 4: Purchasing

4. Why is this an important area?

Value for money

Schools will want to achieve value for money (VfM) from all of their purchases. This means getting what is needed in the correct quality, quantity and time at the best price possible. Although price is not always the overriding factor in deciding which supplier to use, it is an important one. Obtaining value for money means comparing “like for like” for the complete package with all the associated costs and benefits from acquisition to disposal. There are various ways of establishing whether the prices being obtained are competitive. Consulting the Strategic Procurement Unit, checking trade journals and catalogues and seeking quotations or formal tenders are all examples of good practice.

The application of VfM techniques in the procurement process in Schools was cited as a concern in the [2014/15 internal audit activity summary](#).

Compliance

Public procurement is governed by both domestic and European legislation, the requirements of which are incorporated in the Council’s constitution (The Contract Procedure Rules and The Financial Procedure Rules).

Both Internal and External audit carry out random and planned inspections and non-compliance may lead to disciplinary action.

European Legislation

The EC Procurement regulations apply to all public authorities, including government departments, local authorities, NHS Authorities and Trusts and Schools. The rules set out detailed procedures for the award of contracts whose value equals or exceeds specific thresholds. Details of the thresholds that apply are [found here](#)

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4.1. Additional Resources for Procurement guidance

- For more guidance on public sector procurement requirements please use the following links:

[EGfL Procurement advice](#)

[DfE's Buying for schools](#)

[HM Treasury's Managing public money](#)

- Procurement policy should be linked into a school's scheme of delegation and their individual [authorisation policy](#).
- For schools using financial and operating leases arrangements please refer to IAS 16 leases link in the [IFRS' unaccompanied standards](#), in order to access this document on leases you will need to register for a free account with the IFRS.