



Reference: *Laws and Regulations:*

Education Code Section 70901; 70902(b)(5); 81656

California Government Code, California Code of Regulations

CCCCO Budget and Accounting Manual (Chapters 2-5)

Federal Government, Dept. of Education, GAR, OMB Circular 34

California Uniform Public Contract Code Sections 20650; 20651 (UPCC)

Accounting Principles:

Government Finance Officer's Association's Governmental Accounting and Financial Reporting (GAAFR)

Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards and

Original Pronouncements of Governmental Accounting and Financial Reporting Standards (GASB)

General Information:

California Community Colleges Chancellor's Office

The purpose of the West Hills Community College District's purchasing policy is to ensure the district's resources are utilized in the most effective and efficient manner while continuously providing an appropriate supply of goods, services, and equipment necessary to support student learning, instructional and support activities, and the district and college's administration; and to ensure that all purchasing is made at the best value, in a timely manner, that maximizes the use of financial resources while maintaining fairness to vendors and abiding by applicable laws.

District procedures have been instituted to foster achievement of this purpose. The Business Office Procedures Manual includes procedures designed to promote consistency in the use of "best practices" throughout the district.

The Vice Chancellor of Business Services is delegated the authority to purchase supplies, materials, apparatus, equipment, and services as necessary to conduct the efficient operation of the district. No such purchase shall exceed the amounts specified by Section 20651 of the California Public Contract Code as amended from time to time. All such transactions shall be reviewed by the Board at least every 60 days.

All purchases must be made in the name of the West Hills Community College District. The district shall assume responsibility for debts incurred in the name of the district, so long as those debts are for purchases made in accordance with adopted Board policy and current administrative procedures regarding contracting and purchasing. The district shall not be responsible for debts incurred by persons or organizations not directly under district control. The district shall not be responsible for any other unauthorized purchase or debt. All vendors are charged with the responsibility to discover an individual or district authority before any purchase, contract, or debt is incurred. Persons making unauthorized purchases shall assume full responsibility for all such debts.

**Board Policy 6330
Purchasing**

Any purchase or contract in excess of Public Contract Code Section 20651(d), as adjusted annually, requiring a formal bid specification process must be presented for ratification and approval by the Board of Trustees.

It is the policy of West Hills Community College District that all contracts entered into by the district and all those involved in the procurement process must comply with applicable laws, policies, and procedures, and shall perform their responsibilities in a fiscally prudent and ethical manner. The Board of Trustees delegates to the office of the Vice Chancellor of Business Services the authority to implement and administer appropriate procedures to enforce this policy. College Presidents and budget managers will be held accountable by the Chancellor for complying with state and federal laws, Board policy, and district wide procedures for all purchases and contracts.

See Administrative Procedure 6340; 6345; 6350; and 6360

Board approval date: 10/25/11