FISCAL MANAGEMENT

Guidelines for Purchasing, Accounting, and Disposition of Textbooks

This regulation prescribes the procedures to be followed in purchasing, accounting, and disposition of textbooks purchased in accordance with Prince William County Public Schools (PWCS) Policy numbers 653, “Materials: Selection, Adoption, and Distribution,” and 345, “Guidelines for Purchasing, Accounting, and Disposition of Textbooks.”

I. Purpose:

The contents of this regulation prescribe procedures and information to assist school principals and appointed textbook managers in purchasing and managing a decentralized textbook operation. The intent is to provide assistance, support, and uniformity for purchasing and managing all textbook needs for PWCS. The contents have been carefully documented in accordance with existing PWCS policies, regulations, and procedures.

The buyer for textbooks is located in the Purchasing Office and serves as the primary focal point in establishing and maintaining current master agreements (MA) for all adopted textbook requirements and non-adopted textbook requirements approved by the School Board and Associate Superintendent for Student Learning and Accountability.

II. Purchasing Textbooks: It is the policy of the Prince William County School Board that in each core curriculum area there is at least one currently adopted textbook on the appropriate level available to every student. Textbooks and related materials shall be approved by the School Board or the Associate Superintendent for Student Learning and Accountability before being purchased. The following purchasing procedures have been established to assist in procuring textbooks and instructional materials.

A. The following is a suggested purchase allocation for purchasing textbooks after the adoption approval:

1. First year – As many copies as budgeted funds will allow, but at least 50% of student enrollment.

2. Second year – complete total purchasing requirement according to the policy of one copy per student.

3. Third through sixth years – maintain ample copies of adopted textbooks to meet policy requirements, one copy per student.

B. Textbooks are proprietary commodities and in most cases, master agreements/requirements contracts have been established for the purchase of textbooks adopted by the School Board. MAs are created and established in the Financial Accounting (AMS-AFIN) system. Purchases of textbooks listed on MAs, are
initiated by preparing and issuing a delivery order (DO) document in the AMS-AFIN system. Budget holders are permitted to approve DOs up to $50,000. Purchases over $50,000 utilizing DOs require approval by the Supervisor of Purchasing.

A requisition (RQS) to the Purchasing Office is required for purchasing textbooks not listed on an MA that exceeds $15,000.

When initiating purchase orders for textbooks not listed on an MA costing $15,000 or less, a decentralized purchase order (PD) shall be generated. Justification and quotes are required to be documented in the secondary reason block of the PD.

Dollar Threshold for Purchasing Textbooks:

If textbooks are not on an MA, the following threshold procedures apply:

1. $5,000 or less – PD may be initiated and approved by the budget holder after obtaining a single quote. While competition is not required, it is recommended that more than one quote be obtained to ensure that the price is reasonable.

2. $5,001 – $15,000 – Three quotes must be obtained from publishers/vendors. If three quotes cannot be obtained, contact the textbook buyer in the Purchasing Office for assistance.

3. $15,001 and over – An RQS document must be submitted to the Purchasing Office for purchases that exceed the budget holder’s delegated authority ($15,000).

C. Contract prices established by the Commonwealth of Virginia’s Department of Education with publishers are for student editions only. Prices for all other books and support materials are established by PWCS requirements contracts (MAs) and/or price quotes from publishers.

D. Commodity Code Assignments: Textbooks listed on MAs will have an 11-digit commodity code. Textbooks not listed on any MA will be assigned a five-digit commodity code. Prior to purchasing these textbooks, approval by the School Board and/or Associate Superintendent for Student Learning and Accountability shall be obtained, and a copy of the approval provided to the Purchasing Office.

E. Price Escalations: The Commonwealth of Virginia’s contract prices are permitted to increase during the second and fourth years of adoption. Prices for School Board adopted textbooks and supplemental materials are permitted to change
annually based on the Consumer Price Index, with the exception of student texts that are purchased from state contracts. As prices and materials change, the Purchasing Office will update them in the AMS-AFIN system.

F. Gratis Materials: Gratis items and ancillary materials associated with the implementation of new adoptions must be ordered from the publishing company through their sales representative.

1. Coordination with sales representatives allows for the tailoring of gratis items to meet the school’s actual needs and expedites the processing of purchase orders.

2. Some publishers may not have sales representatives; in these cases, bookkeepers must inform customer service of the items to be issued to the school free of charge. If purchase orders are mailed or faxed for the gratis materials, bookkeepers shall indicate “gratis materials” in the extended description block on the header page. This is to ensure that the distribution center does not charge for these items. Gratis materials accrue shipping costs that will be charged to the order.

G. Shipping and Handling: Shipping and handling costs vary from publisher to publisher. It is recommended that schools add 6% of the total purchase price of textbooks for the shipping cost. The commodity code used for shipping and handling for the purchase of textbooks approved for adoption is 78899.

H. Invoicing: Invoices will be mailed directly to the school. If schools are invoiced at a higher price than authorized by the purchase order, Purchasing will verify pricing on any applicable MAs and work with schools and the Accounts Payable Office to resolve payment issues on all invoices.

III. Receiving Textbooks:

A. Textbooks and supporting materials will be delivered directly to the schools from publishers. Delivery for large orders that school personnel may not be able to handle safely should be directed to Central Receiving by annotating the DO or PD. A copy of the DO or PD must also be provided to Supply Services to alert Central Receiving of a pending incoming shipment. The determining criteria for delivery to Central Receiving generally will differ for each school; therefore, the decision shall rest with the principal or the designated manager for textbook operations. Formal receipts for delivery of textbooks shall be the responsibility of the principal.

B. Deliveries made to schools via freight companies will generally be made to dockside only and the school shall be responsible for relocation. If freight
companies are directed or permitted to deliver inside, additional cost will be incurred and invoiced to the school.

C. Central Receiving verifies deliveries for textbook orders by comparing the total number of boxes received with the number of boxes annotated on the bill of lading. The documentation of the actual contents and quantity of textbooks received shall be the responsibility of the school. When documenting the contents of materials received, each receipt shall be dated, initialed, and the quantity received annotated on the receiving copy of the purchase order.

D. Discrepancies: Textbooks shall not be stamped until shipment has been completely inventoried. If there are discrepancies, the bookkeeper should contact the publisher or seek assistance from the Purchasing Office. If errors have been made by publishers, the return shipping cost is the responsibility of the publisher. However, when the errors are made internally, the school shall be responsible for any return shipping costs. If textbooks are received that were ordered by another school within PWCS, contact shall be made with the school directly or the Purchasing Office.

IV. Textbook Accountability: It shall be the responsibility of principals to safeguard and account for all textbooks and supporting materials purchased for their schools. Principals may appoint or designate a textbook manager to carry out this function.

A. It shall be the responsibility of the principal or the designated manager to ensure that adequate directions are provided to all staff members regarding their fiduciary responsibility for textbook accountability.

B. When shipments of new textbooks are received, the number of books and supporting materials shall be verified with purchase orders and invoices.

C. Each new textbook shall be stamped with the school’s name, school’s identification number and added to the school’s inventory for textbooks.

V. Assessment for Lost or Damaged Beyond Repair Textbooks: Students who lose or damage a textbook beyond future use will make restitution to the PWCS Office of Financial Services. Charges for lost or damaged textbooks will be assessed by the principal or the designated textbook manager, and will be communicated to parents/guardians via Form #61582450716G (Charges Assessed for Lost or Damaged Beyond Repair Textbooks). Funds will be collected, and reported under the budgetary account for lost and damaged textbooks in accordance with current Finance and Support Services regulations and notices. Each school shall be responsible for maintaining all documentation on all lost/damaged textbook transactions. The current textbook price list and the condition of the book when issued shall be used as the basis for making
assessments. Assessments should not exceed the original cost of the textbook. The following percentages are provided as general guidelines for making assessments:

<table>
<thead>
<tr>
<th>Condition of Book</th>
<th>Description</th>
<th>% Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>New</td>
<td>Textbooks and supplemental books currently adopted and/or purchased within two years or less</td>
<td>100%</td>
</tr>
<tr>
<td>Very Good</td>
<td>Textbooks and supplemental books currently adopted and/or purchased more than two years but less than four years prior</td>
<td>80%</td>
</tr>
<tr>
<td>Good</td>
<td>Textbooks and supplemental books currently adopted and/or purchased more than four years prior</td>
<td>60%</td>
</tr>
<tr>
<td>Fair</td>
<td>Textbooks and supplemental books currently adopted and/or purchased more than six years prior</td>
<td>40%</td>
</tr>
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VI. Disposition of Textbooks: The disposition of textbooks shall apply to textbooks no longer under adoption, no longer supported or used in PWCS, and outdated textbooks that have been superseded by a new edition. In these cases, schools have two options by which they can dispose of textbooks:

A. When performing inventories, schools shall identify and box unserviceable and outdated textbooks for disposal in accordance with Regulation 424-1 online via SchoolDude. If SchoolDude is not available, use Supply Services Request Form, #61582450119G.

For textbooks that are being transferred or deemed unserviceable, Request for Disposition of Surplus, Unserviceable and/or Outdated Items Form, #61582450195G shall be used. The contents of each box shall be annotated on the form, one form per box. Supply Services will coordinate with each school for scheduling and pick up of these items based on transportation availability and workload. Any money received by Supply Services from vendors for these textbooks will go to the General Fund.

B. Schools may choose to sell textbooks to used textbook vendors, in which case they may retain any funds received in the textbook account (budget code).

VII. Textbook Redistribution Program:

The redistribution program provides a means of reducing excess textbook inventories at schools through re-issuance and distribution to schools with textbook shortages. When properly utilized, this program has the potential for substantial monetary savings to
PWCS. The redistribution program is highly dependent upon schools properly declaring textbook excess and reporting them to the Purchasing Office.

The Purchasing Office shall consolidate a list of excess textbooks and distribute, via email, a complete listing of all excess textbooks to schools. Requests and transfers of textbooks shall be coordinated between schools. Textbooks shall be in serviceable condition to be reissued.

VIII. Textbook Inventory Procedures:

A. Principals shall be responsible for the annual inventory of textbooks located at their schools. Year-end inventories shall be retained until superseded in accordance with the State Approved Records Retention Schedule, Item 21, series #008121 and #008124.

B. In addition, the schools must be able to provide, upon request throughout the year, information concerning the titles and quantities of textbooks purchased, transferred, and set aside for disposal.

IX. Used Textbook Vendors: Used textbook vendors are provided to assist in obtaining textbooks at a lesser price; however, it is recommended that quotes be obtained. It is important to remember that these vendors provide a “used” textbook service; they buy their products from schools that no longer have a need for these materials. Be aware that when buying used textbooks you may receive books with some highlighting, underlining, or marginal note taking in them, especially with college-level texts (e.g., those used for our AP courses). If this is not acceptable to you, inform the sales representative before completing your purchase. The books are priced based on condition (fair, good, excellent) of the book. A list of used textbook vendors will be posted on the intranet and on the Purchasing Web site at http://purchasing.departments.pwcs.edu/.

The Associate Superintendent for Finance and Support Services, or designee, is responsible for implementing and monitoring this regulation.

The Associate Superintendent for Finance and Support Services, or designee, is responsible for reviewing this regulation in 2017.

Adopted: May 23, 2007
Reviewed/Revised: May 28, 2014

PRINCE WILLIAM COUNTY PUBLIC SCHOOLS