

GOVERNMENT OF THE UNITED REPUBLIC OF TANZANIA



PRIMARY EDUCATION DEVELOPMENT PROGRAMME

PROCUREMENT MANUAL

March 2002

TABLE OF CONTENTS

Table of Acronyms and Abbreviations		1
1	BACKGROUND	2
1.1	The Programme	2
1.2	The Objective of the Programme	2
1.3	Procurement Policies and Guidelines	2
1.4	Procurement Functional Levels	3
1.5	The Objective of the Manual	4
2	CENTRAL LEVEL BY PO-RALG AND MOEC	5
2.1	Procurement Methods For Use	5
2.2	Monitoring Of Contracts And Record Keeping	5
2.3	Control Of Procurement Documents	5
3	COUNCIL LEVEL	6
3.1	Procurement Methods For Use	6
3.2	Procurement Procedures For Goods And Works	6
3.3	Monitoring Of Contracts And Record Keeping	6
3.4	Control Of Procurement Documents	6
4	SCHOOL COMMITTEE LEVEL	7
4.1	Procurement Methods For Use	7
4.2	Procurement Procedures For Goods And Works	7
4.3	Single Sourcing	7
4.4	Local Shopping	8
4.5	Local Tendering	9
4.6	Receipt of goods into store	10
4.7	Receipt of suppliers' invoices	11
4.8	Issue from stores	12
4.9	Cash purchases	12
4.10	Monitoring Of Contracts And Record Keeping	13
4.11	Control Of Procurement Documents	14

PRIMARY EDUCATION DEVELOPMENT PROGRAMME - PROCUREMENT MANUAL

Table of Acronyms and Abbreviations

BEDC	Basic Education Development Committee
CD	Council Director (District Executive Director, City/ Municipal/Town Director)
CEO	Council Education Officer
CESLO	Council Education Supplies and Logistics Officer
DAP	Director of Administration and Personnel
DN	Delivery Note
GRN	Goods Received Note
LPO	Local Purchase Order
MoEC	Ministry of Education and Culture
MoF	Ministry of Finance
MRIN	Material Requisition and Issue Note
MPU	Ministry Procurement Unit
PEDP	Primary Education Development Programme
PMR	Progress Monitoring Report
PO-RALG	President Office - Regional Administration and Local Government
PoAB	Plan of Action and Budget
PS	Permanent Secretary
PSC	Primary School Committee
SSO	Senior Supplies Officer

For the purpose of this manual a school is defined as a government funded primary school.

1 BACKGROUND

1.1 The Programme

The United Republic of Tanzania in collaboration with its partners in the Education Sector has prepared a Primary Education Development Programme (PEDP). The Programme will be implemented using the existing public service delivery structure. The implementing agents for the programme include Ministry of Education and Culture (MoEC), President's Office - Regional Administration and Local Government (PO-RALG), Councils (District, Town, Municipal and City) and School Committees.

MoEC and PO-RALG Permanent Secretaries (PS) and respective Council Director (CD's) are the accounting officers of their respective central ministries and councils. They will therefore be responsible for planning, budgeting, financial management, procurement, and reporting for funds channelled through their organisations.

1.2 The Objective of the Programme

The objectives of PEDP include improving quality, expanding school access and increasing school retention at primary level. These are to be achieved through substantive measures to improve resource availability, allocation and utilisation; to strengthen education inputs; and to improve institutional arrangements for effective education delivery at the primary level. Major policy measures include:

- (i) introduction of primary school grants, including capitation and investment grants;
- (ii) provision of funds for further development of technical designs of educational inputs; and
- (iii) additional funding to support institutional capacity building at the central ministry, council, and primary school levels for efficient operation of primary education.

The programme will be implemented using the existing public service delivery structure. Procurement will cover goods and services intended for new capital investment, rehabilitation, construction and maintenance, and recurrent expenditures.

1.3 Procurement Policies and Guidelines

PEDP procures programme goods and services in accordance with the National Laws as stipulated in the Public Procurement Act No 3 of 2001. This Act which became effective on 1st July 2001, is supplemented by Regulations published by the Minister responsible for Finance in accordance with Section 75 of the Act, and these became effective from 2nd July 2001. At the central level the Regulations comprise Regulations for Procurement of Goods and Works, 2001, and Regulations for Selection of Consultants, 2001. At the Council level Regulations are covered under chapters XII - XIV of the Local Authority Financial Memorandum (1997). These regulations do not cover procurement at the Primary School level.

The programme procurement authorities and thresholds at the central ministry level are as stipulated in part V of the Public Procurement Act No 3 of 2001. The authorities and thresholds have been further clarified in Regulations for Procurement of Goods and Works, 2001.

PRIMARY EDUCATION DEVELOPMENT PROGRAMME - PROCUREMENT MANUAL

This manual is a living document, which will be updated from time to time in order to keep abreast with public policy changes and experience gained in the course of programme implementation.

1.4 Procurement Functional Levels

PEDP procurement activities are carried out at three identifiable programme levels. The three levels, which are responsible for the accomplishment of Programme objectives, are as follows:

1.4.1 Central level by PO-RALG and MoEC

At this level, procurement of goods and works is carried out to support the national programme implementation. Procurement at the central level will include items such as motor vehicles, office equipment, consultancy services and capacity building. For each ministry, the Director of Administration and Personnel (DAP) will be responsible for all procurement activities.

The DAP oversees the Ministry Procurement Unit (MPU) in his/her department. The head of MPU who is the ministry's Senior Supplies Officer (SSO) is responsible for carrying out day-to-day programme procurement activities as stipulated in the Public Procurement Act No 3 of 2001.

The MPU is directly responsible for the preparation of procurement plans (articulated from plans of actions of different departments); preparation of bidding documents/requests for proposals; evaluation of bids/proposals; preparation of contract documents; and contract administration and management as well as logistics for the distribution of goods procured.

1.4.2 Council level

At Council level, the councils provide technical assistance to the Primary School Committees. Procurement includes items specifically required for supervision and technical support to the Primary School Committees in the council such as office consumables, fuel etc.

There is unlikely to be any procurement of works or selection of consultants at the council level.

The Council Director (CD) is responsible for all PEDP procurements in the council. The CD will be assisted by the Council Education Officer (CEO) who will be responsible for overall co-ordination of PEDP procurement activities in the council and the Primary School Committee support system. The Council Education Supplies and Logistics Officer (CESLO) will assist the CEO in her/his day-to-day programme activities.

Under the CEO's supervision, the CESLO is responsible for the preparation of council PEDP procurement plans, implementation, and logistics for the distribution of goods procured. The council PEDP procurement plans must conform to the council PEDP plans of actions.

1.4.3 Primary School Committee (PSC)

Each primary school has a Primary School Committee (PSC) that is responsible for

PRIMARY EDUCATION DEVELOPMENT PROGRAMME - PROCUREMENT MANUAL

overseeing the implementation of all programme activities at the school level. The PSC is responsible for overall co-ordination of procurement activities at the primary school level.

At the PSC level procurement includes goods and works related to primary school development and recurrent activities.

The primary school head teacher in collaboration with the PSC construction sub-committee is responsible, through the Supplies Officer, for day-to-day procurement of goods and works related to construction of classrooms, teachers' houses, pit latrines, libraries and rehabilitation of school buildings.

The primary school head teacher in collaboration with the PSC academic sub-committee is also responsible, through the Supplies Officer, for procurement of goods and services related to recurrent academic needs. These include items such as school textbooks, library materials and office/teaching consumables.

1.5 The Objective of the Manual

The objective of this procurement manual is to:

- a. Identify PEDP Programme levels where the procurement function will be critical in order to implement approved programme activities;
- b. Describe in simple language procurement procedures to be applied by PEDP staff entrusted with procurement functions at various programme levels; and
- c. Ensure transparency and maintenance of procurement cycle records for the generation of accurate and reliable information.

This document is referred to as "PEDP Procurement Manual". The Manual contains detailed operating instructions that are to be followed when executing procurement and stores functions at primary school level. All procurement activities at Central and Council levels required for the successful implementation of the Programme will be conducted according to the procedures and conditions laid down in the Public Procurement Act No. 3 of 2001 and the Local Government Authority Finance Act No. 9 of 1982 and other local government acts and regulations.

These instructions provide guidance to primary schools on the procurement function and have to be followed in order to control the procurement process and achieve consistency in procuring and stores operations at primary school level.

2 CENTRAL LEVEL BY PO-RALG AND MOEC

2.1 Procurement Methods For Use

The Public Procurement Act No 3 of 2001 provides for procurement methods to be used for procurement of Goods and Works. These are covered in detail under Part VI of the Regulations for Procurement of Goods and Works issued pursuant to the provisions of the act.

Section 80 of the regulations provides for procedures to use in choosing a procurement method to apply.

The thresholds for procurement method to be used are as per the Third Schedule of the Regulations for Procurement of Goods and Works, 2001.

The procurement will be in line with planned PEDP activities included in the ministry budget approved by the National Assembly.

2.2 Monitoring Of Contracts And Record Keeping

The Senior Supplies Officer shall be responsible for ensuring that awarded contracts for goods, services and consultancy at PEDP ministerial Level are executed fully.

At the ministry level procurement activities will be computerised using the Platinum software. Monitoring of contracts shall be carried out through an expediting process by:

- a. opening a computer file for each contract for procurement of goods, services or consultancy services;
- b. posting all information and transactions into the contract file;
- c. sending letters, and e-mails and making telephone calls for reminders and progress of contract;
- d. physical visits to contractors where this is possible;
- e. producing progress reports for each contract executed on a quarterly basis by completing progress-monitoring reports (PMRs);
- f. closing up completed contracts and assembling all records into hard copy contract documents file;
- g. keeping the contract file records in well secured special cabinets, for audit and future reference.

2.3 Control Of Procurement Documents

Ministries will carry out normal accountable document procedures.

3 COUNCIL LEVEL

3.1 Procurement Methods For Use

All procurement activities at Council level required for the successful implementation of the Programme will follow the procedures and conditions laid down in the Public Procurement Act No. 3 of 2001.

3.2 Procurement Procedures For Goods And Works

Procurement of materials required to implement approved Programme works shall be the responsibility of the Council Education Officer (CEO). Councils will buy books for Primary Schools for the first year on receipt of a request from schools.

The CEO assisted by the Council Education Supplies and Logistics Officer (CESLO) shall prepare the annual procurement plan based on the council education annual plan. S/he will use the plan to schedule procurement of goods and works during the year. Thereafter the Council will follow the system and procedures currently in use for procurement of goods and services.

3.3 Monitoring Of Contracts And Record Keeping

At the council level the CEO will be responsible for managing all procurement contracts.

Procurement activities will be computerised using the Platinum software for councils already using the system. Those councils that have not yet computerised their financial management systems will use manual records and procedures. Monitoring of contracts shall be ensured through a similar expediting process to that set out above for Ministries:

3.4 Control Of Procurement Documents

Councils will carry out normal accountable documents procedures and will issue required stationery to schools on request.

4 SCHOOL COMMITTEE LEVEL

4.1 Procurement Methods For Use

Section 65 of the Regulations for Procurement of Goods and Works provides for the flexibility of procurement procedures where community participation is required. Pursuant to the regulations the PEDP has adopted four procurement methods for procurement of goods and works at the Primary School Committee level. These are:

- a. Single Sourcing for small items with value not exceeding TShs 200,000/=;
- b. Local Shopping for items with value not exceeding TShs 500,000/=;
- c. Local tendering for all construction works; and
- d. Local tendering for all purchases with value above TShs 500,000/=.

However, these purchase limits will be reviewed from time to time by the Basic Education Development Committee (BEDC).

The Primary School Committee (PSC) should ensure that all suppliers are treated equally and procurements are made in an open and transparent manner.

4.2 Procurement Procedures For Goods And Works

The school committees have the responsibility to undertake procurement of materials and works in a manner acceptable to the Government and its external financiers. The PSC will appoint a Supplies Officer and School Treasurer from the primary school teachers. The Supplies Officer and School Treasurer among other duties will be responsible for procurement of goods and services for the school.

The PSC undertakes procurement of goods and services according to the agreed school PoAB using any of the following methods:

4.3 Single Sourcing

Single sourcing is for minor value purchases or contracts not exceeding TShs 200,000/=. Single sourcing will be used where:

- a. the supplier is within the school locality;

has supply capability known to the school community, and a competitive method cannot be used or is not practical, because of lack of other sources locally; and

it is deemed by the sub-committee to be cost effective.

Single sourcing or direct contracting is done after negotiating with a contractor familiar to the community where a competitive method cannot be used or is not practical.

Under the method, the Primary School committee will select a contractor and agree on a price with him/her and award the contract for this negotiated price.

4.4 Local Shopping

The School will make Local shopping where the value of purchase or contract ranges between TShs 200,000/= and TShs 500,000/=. Local shopping is done by sending a Purchase Requisition/Quotation Form (**F3.1**) to a minimum of three suppliers selected by the Primary School Committee. In the following sub-sections we describe the procedures for procurement of goods and services to be adopted by the Primary School Committee.

4.4.1 The Purchase Requisition/Quotation Form

The purchase requisition is normally completed for internal communications between the user department, supplies officer and accounting officer. Given the activities performed at the primary school level and in the interests of simplicity the same form is used for the requisition as for obtaining quotations.

The user will initiate the procurement process by completing the purchase requisition form. The form contains the following information:

- date;
- reference number;
- description of item(s);
- quantity requisitioned;
- purpose of requisition;
- the Plan of Action and Budget reference;
- signature of preparing officer.

The school Supplies Officer will sign the Purchase Requisition form and forward it to the Head Teacher for approval.

Upon approval by head teacher, the Purchase Requisition will be passed on to the Supplies Officer for processing. The Supplies Officer will send the quotation forms to selected suppliers only.

4.4.2 Price Quotation Form

The Supplies Officer shall look for the supply sources by obtaining a minimum of 3 price quotations for the items from different suppliers already selected by the Primary School Committee. Since the same form is used for the requisition as for obtaining quotations, at this stage the Supplies Officer merely has to fill in the supplier's name and address on three or more of the forms authorised by the head teacher and send them off. The suppliers are required to quote their prices including Value Added Tax and provide other information such as terms of payment, delivery time, discounts, and any other information or costs, which the supplier may consider relevant to be disclosed.

4.4.3 Return and Receipt of Completed Quotations

Each supplier will provide his/her price quotation and relevant information, and return the completed Quotation Form to the head teacher.

4.4.4 Supplier Evaluation Statement

On receipt of the completed Quotation Forms the head teacher will forward them to the Supplies Officer. The Supplies Officer shall prepare a list of summary of quotations and compile a supplier evaluation statement by completing an evaluation form. The evaluation form will be completed by entering the following information on the space provided as follows:

- (i) Reference number;
- (ii) Name of prospective supplier;
- (iii) Description of item;
- (iv) Unit of supply; (e.g. metres, tones or each)
- (v) Unit price;
- (vi) Delivery time; and
- (vii) Terms of payment and discounts allowed.

4.4.5 Authorisation of Procurement

The above evaluation process will enable selection of a competitive source in terms of price and quality satisfaction. The evaluation form will be presented to the Primary School Committee for selection of suitable supplier. Authorisation for procurement should be obtained from the Primary School Committee.

The procurement will then be effected by raising a Local Purchase Order with the selected supplier on the basis of the cost and competitiveness evaluated above.

4.4.6 Preparation of Procurement Order

LPO (**Form 3.3**) is a contractual document and is issued for credit, cash/cheque purchases. However, funds should be available for the commitment. The Supplies Officer will use the details on the approved purchase requisition form to create a purchase order. Procedures for cash purchases are set out in para 4.9 below.

The Supplies Officer will prepare the Procurement Order in four copies and distribute as follows:

Original and one copy to selected supplier;

Duplicate copy to be retained by the Supplies Officer to await receipt of an invoice from the supplier; and

Triplicate to be filed for record, inspection and audit purposes.

The LPO must indicate clearly the name and address of the supplier, full details and description of goods and services required, quantities, unit price or cost and total cost. It will also indicate where and when the goods shall be delivered.

The LPOs are approved by the Head Teacher and stamped by the Supplies Officer.

4.5 Local Tendering

The procurement of construction works and items with value of TShs 500,000/= and above will follow the local tendering procedures. In addition, all local tendering must be notified to the Council Director.

Local tendering is done by placing a specific notice at the local or village level adopting the local practices for disseminating official announcements. Suggested media include Primary School notice boards or places where people meet for social gatherings like churches, mosques, and markets. The notice should be placed in at least 5 such places, as well as at the council and ward offices and the school itself. At least 15 days should be allowed to prepare and submit tenders. A date, time and place for the public tender opening coinciding with that for the deadline for tender submission should be indicated. A simple

standard form of invitation to tender (**F 3.2**) shall be used.

The Primary School Committee may obtain from the CEO an up-to-date record of potential contractors and suppliers that will help the Primary School Committee to identify qualified interested tenderers.

The procedure for local tendering is more elaborate and shall only be applicable to higher value contracts. Here, the tenders are opened at the announced time, place and date in the presence of tenderers who choose to attend.

Names of the tenderers and prices are read out aloud at the tender opening ceremony.

A tender evaluation committee set up by the Primary School Committee shall carry out the analysis of the tenders.

The tender evaluation committee will be elected by the Primary School Committee. The Head Teacher shall be the secretary to the tender evaluation committee. The tenders will be examined to determine whether they meet the minimum specifications mentioned in the tender announcement and in respect of experience, quality of works (track record), equipment, services offered and the delivery dates. The PSC will inform the CEO of the composition of this committee.

Only those offers that meet the minimum requirements specified in the tender invitation will be retained for further evaluation.

The tender evaluation committee will prepare a simple evaluation sheet, which will include:

particulars of the project with reference to the school's annual PoAB;

serial number of quotations;

(i) description of item;

unit count ;

quantity ;

supplier price, delivery and payment terms;

recommendations as appropriate.

The next step will be to select the tenderer who meets the minimum requirements and offers the lowest price. Based on the above evaluation and recommendation the supplier shall be selected and the Primary School Committee shall award the contract, notifying the CEO of its decision.

4.6 Receipt of goods into store

The supplier brings goods with the original LPO, invoice and delivery note to the Primary School stores. When goods are received in stores, the person responsible for Stores (one of the teaching staff designated by the PSC) must::

Retrieve a copy of the purchase order for comparison with goods actually received. The Stores must communicate receipt of goods with the Head Teacher before accepting the goods into the store;

Establish that the goods delivered are of good quality and agree to the details recorded on the purchase order. For example, s/he should ascertain that the quantities of each item delivered tally to those on the LPO;

Ascertain that a damage or loss certificate has been completed if any of the weights or counts does not tally, or signs of damage or tampering are observed. Initiate claims where appropriate;

Acknowledge receipt of the goods by stamping, signing and retaining the original copy of the supplier's delivery note;

Issue a Goods Received Note (GRN) (**Form 3.4**). This is the Primary School basic document for recording and evidencing receipt of goods; and

Enter the goods received into the Stores Ledger Book. Each school must open a Stores Ledger Book to record quantity received, issued and balance.

The GRN should be issued in three copies. The person responsible for Stores should distribute copies of the GRN as follows:

- a) Original: to supplier;
- b) Duplicate: to the Head Teacher for notifying user sections that goods requisitioned are available for collection;
- c) Triplicate attached to the invoice; delivery note and LPO are sent to the School Treasurer.

The School Treasurer will process the payment as described in the accounting manual.

Copies of contracts, schedules of requirements and LPO amendments will be filed with the orders to which they relate.

4.7 Receipt of suppliers' invoices

There are some cases where invoice is not submitted at the time of delivering goods. If this is the case, the person responsible for stores is required to sort out all suppliers' invoices and credit notes received through the mail and send them to the School Treasurer.

The School Treasurer deals with supplier's invoices as follows:

Retrieve the respective LPOs and GRNs from files and match them to the invoices. LPO and GRN numbers should be endorsed on the invoice for future quick reference. Also the invoice number is endorsed on the LPO and GRN; and

Match the supplier invoice with the appropriate LPO and GRN to agree the quantity invoiced with the quantity actually ordered and received.

On completing the above processes, the School Treasurer applies the purchase invoice stamp on each invoice and completes the stamp panel as necessary. The Councils are responsible for supplying the purchase invoice stamp to each head teacher. Stamp panels include the following:

Account numbers (codes);
Amount;

Booked by;
Calculations checked;
GRN number and date; and
Order number and date.

4.8 Issue from stores

The Supplies Officer can only issue materials from stores on receipt of a Materials Requisition and Issue Note (MRIN) in 3 copies (**F3.6**). Head Teacher must sign all MRINs from the requisitioning sections at the school.

On receipt of a MRIN, the Supplies Officers should:

- a) Issue the goods and complete the following details on the MRIN: date goods are issued; quantity issued; name and signature of the Supplies Officer and stock balance;
- b) Ensure that persons collecting goods sign for them on the space provided on the MRIN;
- c) Distribute copies of MRIN as follows:-
 - Original to the School Treasurer who uses it as a source document for posting to the stores ledger cards. In addition, School Treasurer totals quantities and costs indicated on MRINs which they post to stock control accounts on a monthly basis;
 - duplicate to the requisitioning section with goods; and
 - Triplicate is retained by the Stores Clerk to update bin cards with the quantity of stock transferred out of Stores.

Delivery Note (DN) must be prepared in three copies for every stock leaving the school stores. DN is signed and returned as a proof of delivery from the recipient. The distribution of the copies of the DN are:

- a) *Original*: to the recipient;
- b) *Duplicate*: to the recipient – to be approved, signed and submitted with the subsequent invoice;
- c) *Triplicate*: a book copy to be used for accounting purposes.

4.9 Cash purchases

Cash purchases are allowed only in cases where suppliers are unwilling to sell on credit, that is they do not accept purchase orders. Cash purchases also include purchases paid for by cash cheque.

The purchase requisition procedures and goods receiving procedures to be followed with respect to cash purchases are the same as those for credit purchases.

When the Supplies Officer receives a duly authorised purchase requisition from the Head Teacher, s/he obtains pro forma invoices from prospective suppliers. If a pro forma invoice is not available, the School Treasurer after consulting the Head Teacher will estimate the approximate amount required and indicate it on the purchase requisition as an estimated cost. Then one of the teachers is given a cash advance for the procurement of the goods.

In order to facilitate the smooth operation of the supplies function, the Supplies Officer maintains a register of suppliers of items that are bought frequently by the school. The register shows the name, address and telephone number of the supplier, a description of the material and the current price. The register is updated regularly.

When the items have been bought they are brought to the stores where the Supplies Officer issues a goods received note (GRN). The original GRN is given to the relevant teacher to support the retirement of his/her cash advances that s/he would have taken to make cash purchases.

Cash advance retirement forms (**F3.5**) filled by teachers are sent to the School Treasurer for verification and checking. They are finally submitted to the Head Teacher for approval.

Teachers taking purchase advances are personally responsible for the money until it has been accounted for. The School Treasurer is responsible for carrying out regular checks on cash advances to ensure that they are being used properly. No person may have more than one unaccounted for cash advance outstanding at any time.

Where the cost of the purchase is small payment can be made directly from the petty cash float held by the Head Teacher

4.10 Monitoring Of Contracts And Record Keeping

At the Primary School level, the procurement functions are carried out manually. The school Head Teacher is responsible for procurement functions of the sub-programme through community participation.

The Head Teacher on behalf of Primary School Committee will be responsible for maintaining procurement contract records. He will do this by opening a file for each procurement contract containing the following details:

- a. Contract/Project serial number;
- b. Name of the Contract/Project;
- c. Contract particulars, e.g. for supply of cement;
- d. Quantity to be supplied and value;
- e. Name of supplier and business address;
- f. Commencement of contract and completion dates.

The Head Teacher will be responsible for maintaining all procurement contract files.

On completion of the contract the file will be closed and kept in a secure place for future reference at the school. Copy of the certificate of completion should be forwarded to the CEO.

4.11 Control Of Procurement Documents

Procurement documents, which are, classified as valuable and sensitive are those that can cause financial and material loss to the Government and the community once they fall into wrong hands. These documents must be controlled and accounted for from ordering, printing, receiving and recording, storing and issuing for usage and destruction of unwanted documents.

The documents to be under strict control are: -

Procurement Orders (LPOs); and

Goods Receipt Notes (GRN).

In the following subsections we describe at PSC level, a systematic procedure for controlling and monitoring these documents from the stage of requisitioning for printing, receiving, storage, issuing and destruction of unwanted documents.

4.11.1 Ordering

All forms will be supplied to the PSC by the CEO on request.

4.11.2 Receipts of forms

Forms will be delivered to the School Treasurer who shall carry out the followings:

Inspect for quality and specification;

Verify serial numbering and quantity;

Receive the documents as per the council's delivery note;

- (i) The document will be passed to the Supplies officer who will raise a goods receipt note.

4.11.3 Records and Issue to Users

A register for recording receipt and issues to users shall be maintained. The user shall produce evidence of use of the last issue. The book copy of the specified valuable document together with approved requisition for replacement shall be the basis for issuing another accountable document to user.

4.11.4 Stock Checking

The Internal Auditor from the Council shall visit the schools for occasional checks of the balance of unused valuable documents. The book register balance shall be compared with the physical balance of each of the valuable document.

4.11.5 Destruction of Unwanted Documents

All valuable documents shall be maintained by the school for the minimum of five years. The destruction of these documents should follow the same procedures as laid down for councils.

PRIMARY EDUCATION DEVELOPMENT PROGRAMME PURCHASE REQUISITION/QUOTATION FORM

_____ COUNCIL _____ PRIMARY SCHOOL

Ref: _____				
Supplier's name _____				
Address _____				
<i>Please let us have your most competitive price for the supply of items as listed hereunder. Your quotation with terms should be sent in a sealed envelope to the Head Teacher by (date)----- ----- . Your Offer should be valid for 30 days / 2 weeks / 1 week from date of acceptance.</i>				
PARTICULARS	UNIT	QUANTITY REQUIRED	UNIT PRICE	TOTAL VALUE
Purpose for which required:				
PoAB Reference _____				
Initiated by: _____			Date: _____	
Prepared By: _____			Date: _____	
SUPPLIES OFFICER				
Authorised By: _____			Date: _____	
HEAD TEACHER				

PRIMARY EDUCATION DEVELOPMENT PROGRAMME

INVITATION TO TENDER FORM

_____ **COUNCIL**

_____ **PRIMARY SCHOOL**

Bidder's name _____

Address _____

Please let us have your most competitive price for the supply of items as listed hereunder. Your bid with terms should be sent in a sealed envelope to the Head Teacher. Your offer should be valid for 30 days / 2 weeks / 1 week from date of acceptance.

PARTICULARS	UNIT	QUANTITY REQUIRED	UNIT PRICE	TOTAL VALUE

Bidders must quote for all quantities specified above. Partial bids will be considered Non-Responsive

Interested eligible bidders may obtain further information and inspect bidding documents from the Head Teacher's officer

Signature of Bidder: _____

Date _____

F3.3

PRIMARY EDUCATION DEVELOPMENT PROGRAMME

COUNCIL

PRIMARY SCHOOL

Please Supply Goods/Services Detailed Below:

LOCAL PURCHASE ORDER										S/No.	
SUPPLIER'S NAME.....										Date.....	
ADDRESS	
ITEM NO.	FOLIO NO.	DESCRIPTION	UNIT	QUANTITY		UNIT PRICE		SUB TOTAL		TOTAL AMOUNT	
				Ordered	Supplied	SHS	CTS	SHS	CTS	SHS	CTS
TOTAL PURCHASE ORDER											
<p>TERMS & CONDITIONS</p> <p>1. Your invoice should be submitted together with the original of the LPO</p> <p>2. The Purchase Order Number must be quoted on all communications relevant to this order</p> <p>3. 30 Days with deduction of 2% withholding Tax where appropriate</p> <p>4. Delivery shall be completed by date..... after which order shall be cancelled</p>											
SUPPLIES OFFICER :						HEAD TEACHER:					
DATE:						DATE:					

Distribution:

Original: to the Supplier to be returned with invoice

Duplicate: to the Supplier for his record

Triplicate: is a book copy

F3.4

PRIMARY EDUCATION DEVELOPMENT PROGRAMME

_____ **COUNCIL**
 _____ **PRIMARY SCHOOL**

GOODS – RECEIVED NOTE						S/NO
						Date.....
NAME OF SUPPLIER..... ADDRESS						LPO No.
DATE OF SUPPLY	DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE SHS CTS	VALUE SHS	CTS	REMARKS
TOTAL TSHS						

SUPPLIES OFFICE HAVE CERTIFIED CORRECT RECEIPTS

SIGNATURE.....

AUTHORISED BY.....

Distribution:
Original: to Supplier
Copy: to user Department
Duplicate: to Accounts Assistant

Triplicate: book copy

4.11.5.1 PRIMARY EDUCATION DEVELOPMENT PROGRAMME

4.11.5.1.1 CASH ADVANCE RETIREMENT FORM

COUNCIL SCHOOL

NAME

PURPOSE

DATE	DETAILS	4.12 AMOUNT
	Original Voucher No: <input type="text"/> Amount	
	Less amounts spent as per attached documentation	
Amount Owing by/(to) Claimant		

RECEIPT NUMBER. (When applicable)

	SIGNATURE	DATE
1. CLAIMANT		
2. SCHOOL TREASURER		
3. HEAD TEACHER		

PRIMARY EDUCATION DEVELOPMENT PROGRAMME MATERIALS REQUISITION AND ISSUE NOTE

_____ COUNCIL _____ PRIMARY SCHOOL

No.:		Requisition No.:	
Date:		Section:	
To:		PoAB Reference:	

DESCRIPTION	4.12.1.1	QUANTITY		RATE	TOTAL
		4.12.1.1.1.1.	ISSUED		
4.12.1.1.2					
4.12.1.1.3 TOTAL					

ISSUING OFFICER:

DATE:

DESIGNATION:

SIGNATURE:

REQUISITION OFFICER:

PRIMARY EDUCATION DEVELOPMENT PROGRAMME - PROCUREMENT MANUAL

DATE:

DESIGNATION:

SIGNATURE:

CERTIFIED:

Received in good order and taken on charge in my stores ledger / for immediate use

DATE:

DESIGNATION:

SIGNATURE:

Distribution:

Original: retained in stores

Duplicate: to Section that requires requisition

Triplicate: to School Treasurer