

# Contents

## Chapter 1 Setting Up the Purchasing and Materials Management Program

How Public Sector Purchasing Differs from Private Sector Purchasing .....	1 — 1
The Developmental Stages of Purchasing .....	1 — 2
Stage 1: Contracts for Public Works .....	1 — 2
Stage 2: Centralization .....	1 — 2
Stage 3: The Militarization of Purchasing .....	1 — 2
Stage 4: Modern Technological Purchasing .....	1 — 2
Elements of an Effective Purchasing Program .....	1 — 3
Well-Trained Personnel .....	1 — 3
Technical Services .....	1 — 4a
Electronic Interaction .....	1 — 4a
The NIGP Commodity/Service Code .....	1 — 4a
Good Vendor Relations .....	1 — 5
Laws and Regulations .....	1 — 6
Federal Government Directives .....	1 — 6
Basic Contract Law .....	1 — 7
The Uniform Commercial Code .....	1 — 8
State Law .....	1 — 8
Centralized Purchasing .....	1 — 10
Figure 1.1: Duties of the Principal Purchasing Official .....	1 — 11
Figure 1.2: Purchasing Department Organization Chart .....	1 — 12
Where to Locate the Purchasing Agent .....	1 — 12
Figure 1.3: Purchasing Officer Reporting .....	1 — 13
The Use and Benefits of Centralized Purchasing .....	1 — 13
Figure 1.4: Purchasing Centralization .....	1 — 15
Hybrid or Partially Decentralized Systems .....	1 — 15
Ethical Standards .....	1 — 16
General Ethical Standards .....	1 — 16
Employee Conflict of Interest .....	1 — 16
Employee Disclosure Requirements .....	1 — 17
Gratuities and Kickbacks .....	1 — 17
Prohibition Against Contingent Fees .....	1 — 18
Restriction on Employment of Present and Former Employees .....	1 — 18
Use of Confidential Information .....	1 — 18
Ensuring Adherence to Ethics Policies and Procedures .....	1 — 18
Annual Report and Audit .....	1 — 19

Manuals .....	1 — 20
Conclusion .....	1 — 20
Exhibit 1.1: North Carolina Institute of Government’s Internet Purchasing Page.....	1 — 22
N.C. Local Government Purchasing .....	1 — 22
Exhibit 1.2: Summary of Major Provisions of the Uniform Commercial Code —	
Article 1, General Provisions .....	1 — 23
Exhibit 1.3: Summary of Major Provisions of the Uniform Commercial Code —	
Article 2, Sales .....	1 — 24
Exhibit 1.4: The NIGP Code of Ethics .....	1 — 30
Exhibit 1.5: Sample Purchasing Procedures Handbook.....	1 — 31
Exhibit 1.6: Sample Suppliers Guide for the Town of Boone, North Carolina .....	1 — 37
Exhibit 1.7: Sample Dictionary of Purchasing and Shipping Terms —	
Arlington County, Virginia .....	1 — 41
Exhibit 1.8: 1998–99 Occupational Outlook Handbook — Purchasers and Buyers...	1 — 59
Exhibit 1.9: University of Virginia School of Continuing and Professional Studies Certificate Program in Purchasing and Contracting for State and Local Governments .....	1 — 69
Exhibit 1.10: Williamson County, Texas, Procurement Code of Ethics.....	1 — 73
Exhibit 1.11: Maintaining Good Vendor Relations .....	1 — 76
Exhibit 1.12: Model Purchasing Department Annual Report .....	1 — 102
Exhibit 1.13: Handbook for Professional Certification in Public Procurement .....	1 — 114
Exhibit 1.14: Sample Internal Audit of Purchasing Procedures.....	1 — 135
Exhibit 1.15: AEP Award Criteria .....	1 — 143

## **Chapter 2**

### **Identifying Cost-Saving Purchasing Priorities**

How to Plan and Schedule Operations .....	2 — 1
When to Use Specific Specifications .....	2 — 2
Figure 2.1: Resources for Specification Assistance .....	2 — 3
Standard Specifications .....	2 — 3
Brand Name Specifications .....	2 — 4
Qualified Products List .....	2 — 5
Design Specifications.....	2 — 5
Performance Specifications.....	2 — 6
Requesting Samples .....	2 — 7
Combining Specifications with the Bid Packet.....	2 — 7
Guide to Making Complex Purchasing Decisions.....	2 — 7
Should You Privatize Services? .....	2 — 8
Figure 2.2: Percentage of U.S. Cities Using Privatized Services.....	2 — 8
Reliable Cost Data: Critical to Effective Privatization Decisions.....	2 — 9
GAO Study.....	2 — 9

Elements of Accurate Cost Assessment.....	2 — 10
How to Measure Contract Costs .....	2 — 11
Cost Calculation Worksheet.....	2 — 11
A Variation on Privatization: Managed Competition.....	2 — 12
Managed Competition in Indianapolis .....	2 — 12
Managed Competition in Phoenix.....	2 — 13
Methodology of Management Competition .....	2 — 13
Benefits of Managed Competition .....	2 — 13
Should You Lease or Purchase?.....	2 — 14
Figure 2.3: Present Value of the Annuity Factor .....	2 — 15
Should You Consider Total Cost of Ownership Pricing? .....	2 — 18
Do Environmental Concerns Factor into the Purchasing Decision? .....	2 — 19
Buying Recycled Products.....	2 — 19
Paper Waste .....	2 — 20
What to Cover in Your Environmental Statute .....	2 — 21
How to Select the Right Vendor for the Job.....	2 — 22
Prescreen Vendors.....	2 — 22
Solicit Bids .....	2 — 23
Establish Bonding and Insurance Requirements .....	2 — 24
Hold Pre-Solicitation and Pre-Bid/Proposal Conferences.....	2 — 25
Using Technical and Automated Systems.....	2 — 26
Computerized Vendor Databases .....	2 — 26
Figure 2.4: Automation of Purchasing .....	2 — 26
Fax Machines .....	2 — 27
Figure 2.5: Fax Machine Usage .....	2 — 27
Purchasing Card Programs .....	2 — 27
A Model Purchasing Card Program .....	2 — 28
Tips on Implementing a Purchase Card Program .....	2 — 29
The Internet .....	2 — 30
Internet Purchasing: The California Experience .....	2 — 30
Creating a Purchasing Department Web Page .....	2 — 31
Reverse Auctions .....	2 — 32
Promoting Healthy Competition.....	2 — 32
Impediments to Competition.....	2 — 33
Improper Policies and Procedures.....	2 — 33
Figure 2.6: Problems Businesses Frequently Encounter in Doing Business with Government.....	2 — 34
Restrictive Statues and Rules .....	2 — 36
Figure 2.7: Preferential Buying.....	2 — 36
Anticompetitive Practices of Bidders .....	2 — 37
Evaluating the Purchasing Program .....	2 — 38
Figure 2.8: Business Ratings of Policies and Procedures .....	2 — 38
Figure 2.9: Average Time to Complete Purchases from Requisition to Contract Award.....	2 — 39
List of Exhibits .....	2 — 40

## Chapter 3

### Understanding the Basic Purchasing Cycle

Prepare the Purchase Requisition .....	3 — 1
Determine if Bids Are Required.....	3 — 2
Prepare the Request for Bid Quotations .....	3 — 3
Prepare the Invitation for Bids .....	3 — 4a
Cover Sheet .....	3 — 4a
Standard Terms and Conditions .....	3 — 5
Special Terms and Conditions.....	3 — 6
Pricing Section .....	3 — 6
Minority- and Women-Owned Businesses.....	3 — 6
Evaluate and Award Bids .....	3 — 6
Prepare the Purchase Order .....	3 — 8
Distributing the Purchase Order.....	3 — 9
Completing the Purchase Order .....	3 — 9
Figure 3.1: Instructions for Completing the Purchase Order .....	3 — 10
Making Corrections Correctly.....	3 — 13
Using Additional Space When Needed.....	3 — 13
Preparing the Purchase Order Return Form .....	3 — 13
Insert Authorized Signature .....	3 — 13
Insert Purchasing Authority .....	3 — 14
Insert Correct Payment Terms .....	3 — 14
Insert Vendor Address .....	3 — 14
Attach Written Confirmation .....	3 — 14
Submit Emergency Purchase Order Form .....	3 — 14
Submit Sole Source Form .....	3 — 14
Insert Contract Unit Prices.....	3 — 15
Identify Other Problems.....	3 — 15
Making Purchase Order Changes.....	3 — 15
Allowed Changes .....	3 — 16
Disallowed Changes.....	3 — 16
Canceling the Purchase Order .....	3 — 16
Agency Contacts Purchasing for Authority .....	3 — 17
Purchasing Notifies the Vendor of Cancellation.....	3 — 17
Agency Issues Purchase Order Change .....	3 — 17
Expediting and Following Up on Purchase Orders .....	3 — 17
Analyzing the Purchase Order.....	3 — 18
Purchase Order Completeness .....	3 — 18
Rush Deliveries.....	3 — 19
Lost Quantity Discounts.....	3 — 20
Receive Goods.....	3 — 20
Receiving Freight .....	3 — 21
Receiving Merchandise.....	3 — 22

Incorrect Orders .....	3 — 23
Back Orders .....	3 — 23
Paying for the Shipment .....	3 — 23
Tracking Vendor Performance .....	3 — 23
Make Payment .....	3 — 24
Exhibit 3.1: The Purchasing Cycle .....	3 — 25
Exhibit 3.2: Sample Purchase Requisition Forms .....	3 — 26
Exhibit 3.3: Sample Telephone, Fax, and Verbal Quotation Form .....	3 — 28
Exhibit 3.4: Sample IFB .....	3 — 35
Exhibit 3.4A: Loudoun County RFP/IFB Postings .....	3 — 38
Exhibit 3.4B: Sample Web Sites for Bid Searches and Bid Postings .....	3 — 41
Exhibit 3.5: Sample Bid File Log .....	3 — 43
Exhibit 3.6: Sample Purchase Checklist .....	3 — 44
Exhibit 3.7A: Sample Purchase Order — County .....	3 — 45
Exhibit 3.7B: Sample Purchase Order — Public School .....	3 — 46
Exhibit 3.7C: Sample Purchase Order — Township .....	3 — 47
Exhibit 3.7D: Sample Purchase Order — Metropolitan Sewerage District .....	3 — 48
Exhibit 3.8: Sample Purchase Order Return Form .....	3 — 49
Exhibit 3.9: Sample Receiving Report .....	3 — 50
Exhibit 3.10: The Effect of Freight Terms on a Transaction .....	3 — 53
Exhibit 3.11: Sample Partial Shipment Receipt .....	3 — 54
Exhibit 3.12: Sample Payment Voucher and Instructions for Completion .....	3 — 55
Exhibit 3.13: Sample Procurement Planning Chart .....	3 — 57
Exhibit 3.14: Bid Limit Policy Review .....	3 — 58
Exhibit 3.15: Minority- and Women-Owned Business Directory .....	3 — 61
Exhibit 3.16: Xpress Purchase Order Policy .....	3 — 66
Exhibit 3.17: One-Minute Purchase Order .....	3 — 73
Exhibit 3.18: Unit Price Construction Contracts .....	3 — 80
Exhibit 3.19: Model Local Government Purchasing Matrix .....	3 — 99

## **Chapter 4**

### **Purchasing Services and Other Nonroutine Purchasing Activities**

Purchasing Services .....	4 — 1
Types of Services to Be Purchased .....	4 — 2
Professional Services .....	4 — 2
Operating Services .....	4 — 2
Technical Services .....	4 — 3
Management Services .....	4 — 3
Client Services .....	4 — 4
Best Practices in Contract Management .....	4 — 4
Strategic Sourcing .....	4 — 4

Four Stages of the Service Contracting Process.....	4 — 4
Stage 1: Preparing the Bid Document or Request for Proposals.....	4 — 5
Forming the Scope of Work Team.....	4 — 6
Drafting the SOW .....	4 — 6
Bringing in a Consultant.....	4 — 7
Reviewing the SOW .....	4 — 7
Timing Considerations.....	4 — 8
The Method Used for Selecting the Contractor Affects the Scope of Work.....	4 — 8
Preparing the Scope of Work for Competitive Sealed Bidding .....	4 — 10
Preparing the Scope of Work for Competitive Negotiation.....	4 — 12
Preparing the Scope of Work for Multistep Bidding .....	4 — 13
Stage 2: Negotiating the Contract .....	4 — 13
Decide Who Will Do the Negotiating.....	4 — 13
Get the Negotiator the Necessary Training.....	4 — 14
Obtain Sample Contracts from Other Governments .....	4 — 14
Conduct a Prenegotiation Meeting.....	4 — 15
Negotiate the Contract .....	4 — 15
Stage 3: Preparing the Contract.....	4 — 18
Types of Contracts .....	4 — 18
Contract Provisions.....	4 — 20
Contract Clauses .....	4 — 20
Short, Standard, and Formal Contract Formats.....	4 — 21
Approving Insurance.....	4 — 22
Stage 4: Administering the Contract .....	4 — 23
Form a Contract Management Team .....	4 — 23
Figure 4.1: A Centralized Project Management Model .....	4 — 24
Figure 4.2: A Decentralized Project Management Model .....	4 — 24
Hold Conferences with Staff and with the Contractor .....	4 — 25
Monitor Contracts .....	4 — 25
Change Orders .....	4 — 25
Performance-Based Contracting.....	4 — 26
Where PBC Begins .....	4 — 27
Defining Performance: A Critical Issue.....	4 — 28
Data Collection and Measuring Performance .....	4 — 28
The Contract and Financial Incentives.....	4 — 28b
Monitoring Performance and Other Issues.....	4 — 28b
How to Handle Contractor Protests .....	4 — 28b
How to Deal with Substandard Performance .....	4 — 29
Performance Contracting Specifications .....	4 — 30
Available Resources to Assist in Performance Contracting.....	4 — 30
Other Nonroutine Purchasing activities.....	4 — 31
Information Technology Purchasing.....	4 — 31
Systems Selection Process .....	4 — 32
Avoiding Obstacles.....	4 — 33
Purchasing Energy .....	4 — 35

Becoming an Energy Expert .....	4 — 36
Saving Energy Dollars .....	4 — 37
Contracting for Services Related to Welfare Reform .....	4 — 38
Three Factors in Effective Welfare Services Contracting.....	4 — 39
Pay for Performance Issues.....	4 — 40
Eligibility Issues.....	4 — 41
Employee Training Needs.....	4 — 41
Renewing Contracted Services .....	4 — 42
Examples of Performance-Based Welfare Service Contracts .....	4 — 42
Cooperative Purchasing with Other Governments.....	4 — 42b
Three Ways to Purchase Goods and Services Cooperatively .....	4 — 42b
Advantages of Cooperative Purchasing .....	4 — 42c
How to Form a Cooperative.....	4 — 42c
Purchasing on State Contract .....	4 — 42d
Volume Purchasing .....	4 — 42d
Blanket Contracts.....	4 — 43
System Contracts .....	4 — 44
Term Contracts.....	4 — 44
Schedule Contracts.....	4 — 44
Emergency Purchasing.....	4 — 44
Sole Source Purchasing.....	4 — 45
Petty Cash Fund Purchasing.....	4 — 45
Exhibit 4.1: Statement of Work Checklist .....	4 — 46
Exhibit 4.2: Performing a Cost Analysis.....	4 — 48
Exhibit 4.3: Sample Evaluation Form: Weight Method.....	4 — 56
Exhibit 4.4: Sample Oral Presentation Evaluation Form .....	4 — 58
Exhibit 4.5: Sample Short Form Contract.....	4 — 60
Exhibit 4.6: Sample Contract for Banking Services .....	4 — 61
Exhibit 4.7: Sample Checklist of Contract Requirements .....	4 — 77
Exhibit 4.8: OFPP Guide to Performance-Based Service Contracting .....	4 — 85
Exhibit 4.9: Procurement Reform .....	4 — 117
Exhibit 4.10: Examples of Various Blanket Purchase Order Types .....	4 — 142
Exhibit 4.11: Sample Blanket Purchase Order Procedures.....	4 — 143
Exhibit 4.12: Emergency Purchase Order Form .....	4 — 144
Exhibit 4.13: Sole Source Justification .....	4 — 145
Exhibit 4.14: Sample Petty Cash Voucher.....	4 — 146
Exhibit 4.15: Petty Cash Purchase Procedures and Voucher.....	4 — 147
Exhibit 4.16: Systems Selection Process .....	4 — 148
Exhibit 4.17: System Selection Project Horizon.....	4 — 152
Exhibit 4.18: The Eight Building Blocks of the Evaluation Process .....	4 — 153
Exhibit 4.19: Local Government Vehicle Service Program, State of Illinois .....	4 — 196
Exhibit 4.20: State of Washington Two-Tier Contracting Process for Professional and Technical Services Program.....	4 — 199
Exhibit 4.21: Change Order Analysis .....	4 — 211
Exhibit 4.22: Capital Projects Contract Change Order Risk Matrix .....	4 — 213

Exhibit 4.23: Capital Projects Cost Estimating Risk Matrix.....	4 — 214
Exhibit 4.24: Cooperative Purchasing Programs .....	4 — 217
Exhibit 4.25: Energy Efficient Purchasing Guidebook.....	4 — 268
Exhibit 4.26: Study of Performance-Based Contracting for Human Services .....	4 — 287
Exhibit 4.27: Joint Purchasing Programs .....	4 — 314
Exhibit 4.28: Pavement Management Specifications.....	4 — 317
Exhibit 4.29: U.S. Purchasing Alliance .....	4 — 319
Exhibit 4.30: Strategic Sourcing Initiatives .....	4 — 328
Exhibit 4.31: Making Performance-Based Contracting Perform .....	4 — 337
Exhibit 4.32: GAO Report on SIS Contracting.....	4 — 374

## **Chapter 5**

### **Establishing, Operating, and Maintaining a Fixed-Asset Inventory System**

Benefits of a Fixed-Asset Inventory System .....	5 — 1
Provides an Unqualified Opinion .....	5 — 1
Stops Tools and Equipment from Walking .....	5 — 2
Provides Assistance with Risk Management.....	5 — 2
Assists in Capital Budgeting .....	5 — 2
Improves Management.....	5 — 3
Costs of a Fixed-Asset Inventory System .....	5 — 3
Valuing Assets Can Be Costly .....	5 — 3
Setting Up and Maintaining a System Takes Time and Money.....	5 — 3
Creating and Operating a Fixed-Asset Inventory System Involves Three Stages.....	5 — 4
Stage 1: Steps in Establishing an Effective Fixed-Asset Inventory System.....	5 — 4
Form a Team .....	5 — 4
Define Fixed Assets and Establish Accounting Policies.....	5 — 5
Use of Government Property by Contractors.....	5 — 6
Land .....	5 — 6
Buildings and Improvements Other Than Buildings .....	5 — 6
Equipment and Machinery .....	5 — 7
Leased Assets.....	5 — 7
Construction Work in Progress .....	5 — 7
Determine Reporting Requirements and Set Up a Recordkeeping System .....	5 — 8
Create the Coding System .....	5 — 9
Buildings .....	5 — 9
Land .....	5 — 9
Equipment and Machinery .....	5 — 9
Improvements Other Than Buildings.....	5 — 9
Construction Work in Progress .....	5 — 9

Data Elements to Be Recorded Using Common Coding Structure.....	5 — 10
Value the Assets.....	5 — 10
Select the Software.....	5 — 11
Stage 2: Steps in Conducting the Initial Inventory.....	5 — 11
Form the Inventory Team.....	5 — 11
Train the Team.....	5 — 13
Organize the Work.....	5 — 13
Conduct the Inventory.....	5 — 14
Timing Considerations for Taking the Inventory.....	5 — 14
Testing and Using Accurate Fixed-Asset Inventory Records.....	5 — 14
Tag the Assets.....	5 — 16
What to Tag.....	5 — 16
Where to Tag.....	5 — 17
How to Tag.....	5 — 17
Account for Depreciation.....	5 — 18
Stage 3: Steps in Maintaining the Fixed-Asset System.....	5 — 19
Fix Accountability for the Assets.....	5 — 19
Prescreen Purchases.....	5 — 19
Establish Procedures for Adding, Modifying, and Disposal of Assets.....	5 — 20
Additions.....	5 — 20
Changes.....	5 — 21
Disposals.....	5 — 21
Figure 5.1: Sample Policy Language for Valuing and Selling Property.....	5 — 23
Make a Physical Inventory.....	5 — 24
Scheduling a Physical Inventory.....	5 — 24
Procedures for a Physical Inventory.....	5 — 25
Account for and Audit Fixed Assets.....	5 — 25
Acquisitions of General Fixed Assets.....	5 — 25
Disposal of General Fixed Assets.....	5 — 26
Accounting Statements.....	5 — 28
Exhibit 5.1: Sample Fixed-Asset Inventory Record for Land.....	5 — 29
Exhibit 5.2: Sample Fixed-Asset Inventory Record for Building.....	5 — 30
Exhibit 5.3: Sample Fixed-Asset Inventory Record for Improvements to Buildings.....	5 — 31
Exhibit 5.4: Sample Fixed-Asset Inventory Record for Equipment.....	5 — 32
Exhibit 5.5: Sample Fixed-Asset Equipment Record Card.....	5 — 33
Exhibit 5.6: Suggested Tag Locations.....	5 — 34
Exhibit 5.7: Equipment Screening Certification Form.....	5 — 37
Exhibit 5.8: Shared Usage Agreement.....	5 — 38
Exhibit 5.9: Sample Fixed-Asset Entry Form.....	5 — 40
Exhibit 5.10: Sample Fixed-Asset Change Form.....	5 — 41
Exhibit 5.11: Sample Fixed-Asset Disposal Form.....	5 — 43
Exhibit 5.12: Report of Surplus or Obsolete Property.....	5 — 44
Exhibit 5.13: Sample Procedures for Disposition of Fixed Assets.....	5 — 45
Exhibit 5.14: Schedule of General Fixed Assets.....	5 — 47

Exhibit 5.15: Schedule of Changes in General Fixed Assets .....	5 — 48
Exhibit 5.16: Proprietary Fund and Component Unit Fixed Assets.....	5 — 49
Exhibit 5.17: FAR Part 45 — Government Property .....	5 — 51
Exhibit 5.18: Model Guidelines for Asset Management.....	5 — 134

## **Chapter 6**

### **Developing Inventory Control and Management Procedures**

Benefits of Maintaining Inventory .....	6 — 1
Lower Costs .....	6 — 1
Reduce Downtime .....	6 — 1
Decrease “Slippage”.....	6 — 2
Increase Production.....	6 — 2
Decrease Paperwork.....	6 — 2
Better Manage Information.....	6 — 2
Costs of Maintaining Inventory.....	6 — 2
Carrying Costs Exceed Ordering Costs.....	6 — 2
Cost of a Facility .....	6 — 3
Basic Steps for Creating an Inventory Control System.....	6 — 3
Fix Responsibility .....	6 — 4
Get Training or Hire a Consultant.....	6 — 5
Decide What to Stock.....	6 — 5
Decide How to Stock .....	6 — 5
The Barrel Peeping System.....	6 — 6
The Two Bin Control System .....	6 — 6
The Periodic Inventory System.....	6 — 6
Perpetual Inventory Control System.....	6 — 6
Purchase Software .....	6 — 7
Adopt a Commodity Classification Catalogue.....	6 — 8
Figure 6.1: Code Used for Commodities and Services .....	6 — 9
Design the Stores Plan .....	6 — 10
Fixed Location System.....	6 — 11
Random Location System.....	6 — 11
Adopt a Manual.....	6 — 11
Inventory Record Essentials.....	6 — 11
How to Implement Warehouse Management Procedures .....	6 — 12
Take a Physical Inventory .....	6 — 13
Order Goods .....	6 — 14
Cost of Placing an Order.....	6 — 15
Annual Usage of the Item .....	6 — 15
Cost of Carrying the Item in Inventory.....	6 — 15
The Unit Price of the Item.....	6 — 15
Applying EOQ .....	6 — 15

When to Order.....	6 — 16
Purchase Goods.....	6 — 17
Receive Goods.....	6 — 17
Issue Goods.....	6 — 18
Procedures.....	6 — 18
Take an Inventory of Goods.....	6 — 19
Store and Handle Goods.....	6 — 21
Account for Transactions.....	6 — 22
Evaluate Efficiency.....	6 — 22
Inventory Turnover Rate.....	6 — 23
Stockout Rate.....	6 — 24
Percentage of Inventory Items Within the Book Value.....	6 — 24
Time to Acquire In-Stock and Special Order Items.....	6 — 24
Time Taken to Authorize Payment.....	6 — 24
Surplus Property Disposal.....	6 — 25
Exhibit 6.1: Sample Physical Inventory Record.....	6 — 26
Exhibit 6.2: Sample Perpetual Inventory Record.....	6 — 27
Exhibit 6.3: Flow Chart of Purchasing Process Showing Reorder Point.....	6 — 28
Exhibit 6.4: Flow Chart Showing Issue of Materials from Inventory.....	6 — 29
Exhibit 6.5: Sample Stores Requisition.....	6 — 30
Exhibit 6.6: Sample Stores Issue Ticket.....	6 — 31
Exhibit 6.7: Flow Chart of Goods Inventory.....	6 — 32
Exhibit 6.8: Sample Inventory Sheet.....	6 — 33
Exhibit 6.9: Sample Fixed Assets Management Checklist for Texas.....	6 — 34
Exhibit 6.10: Privatizing Auto Parts Inventory.....	6 — 37
Exhibit 6.11: Sample Surplus Property Policy.....	6 — 39
Exhibit 6.12: Internet Auction Disposal of Surplus Property.....	6 — 44
Exhibit 6.13: Selling Surplus Heavy Equipment.....	6 — 47
Exhibit 6.14: UConn Surplus Property Store.....	6 — 49
Exhibit 6.15: SBA Inventory Management Guide.....	6 — 52
Exhibit 6.16: GAO Inventory Best Practices Guide.....	6 — 64

## Appendixes

(The appendixes are available on the accompanying CD.)

## User Guide

(The User Guide is available on the accompanying CD.)