

WEST VIRGINIA DIVISION OF HIGHWAYS  
ADMINISTRATIVE OPERATING PROCEDURES  
SECTION II, CHAPTER 3

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SECTION TITLE:            ACCOUNTING

CHAPTER TITLE:         AUTHORIZATIONS FOR SALES TO OUTSIDE  
                                 AGENCIES AND TO EMPLOYEES

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I.        **INTRODUCTION**

Republished: 11/1/2000

Effective: 10/18/89

The Department of Administration has established a program for cooperative purchasing, which allows certain non-state government agencies to purchase from state contracts.

Highways can enter into agreements with these outside agencies and allow them to purchase materials and supplies from inventory. The outside agencies are assigned a seven character authorization number prefaced by the letters AG for the sales of materials and supplies. A seven-character authorization number, prefaced by the letters GL, may also be assigned for agencies authorized to purchase gasoline and lubricants. The assignment of outside agency authorization numbers is the responsibility of Finance Division, Procurement Section. Also, notification of revisions to the list of Outside Agency Authorizations will be made by Procurement Section.

The policies and processes of DOT Administrative Procedures, Volume VI must be followed (i.e., processing of Form WV-39, State Contract Purchase Order as a "Permission to Sell Requisition") when sales of materials and supplies occur. Payment for sales to outside agencies must be made by certified check or cash and may only be received by the Comptroller or his designee. Payments must be deposited in the District's One-way bank account as prescribed in Chapter 18 of this Section.

II. **CASH SALES OF INVENTORY ITEMS ONLY:**

The following authorization is restricted to cash sales of inventory items by District Headquarters only, to recognized outside agencies: AG9999R - All District's cash sales of inventory items to outside agencies.

### **III. CASH SALES OF AUTHORIZED INVENTORY ITEMS TO DOH EMPLOYEES**

Republished: 11/1/2000

Effective: 10/18/89

The following authorization is restricted to cash sales of authorized items to Department employees (see Chapter 10 of this Section): AG0001R - Authorized Cash Sales to Employees. (Sales to be made by District Headquarters or Office Services only.)

### **IV. SALES TO OUTSIDE AGENCIES AUTHORIZATION LISTING**

A listing of outside agencies and their authorization numbers are available through REMIS inquiry. A complete computer printed listing of the Outside Agency Authorizations is available through the Comptroller's report printing options. The authorizations can be printed using the following information: Comptroller's Field System Menu, option "AC", Accounting Reports.