

Administrative Procedure 515 - Purchasing Procedures

Background

The Division supports the principle of purchasing locally where prices are competitive. To this end, opportunities are to be provided for local suppliers to bid on purchase of supplies, equipment and services. In all circumstances, the following purchasing procedure has been approved for the Division in order to maintain records using an effective and efficient business protocol.

Procedures

1. Prior to purchases, budget managers shall ensure awareness of [Board Policy 27 Purchasing Oversight](#).
2. All purchases must be done within approved budget limits set by the Board or as pre-approved by the Secretary-Treasurer.
3. Purchase orders originate at the site (school, department, etc.) where the site-based funds are administered.
4. The purchase order constitutes authorization from the person responsible for the budget to order the goods and services and pay the invoice on receipt of the same.
5. Purchases may be ordered by fax, telephone, e-mail, etc.; however, such orders must indicate that the original invoice must be forwarded to the Director of Financial Services.
6. In a school year, no purchase orders shall originate from schools after June 30 except in emergency situations approved by the Secretary-Treasurer. This facilitates both end of year account clearance and orderly planning for the following school year.
7. Purchase Authorization
 - 7.1. Only principals or other Division leaders can electronically authorize expenses from their budgets. The Principal or Division leader may choose to have additional signatures along with their own signature on invoices (additional signatures may be a school secretary or a Vice Principal).
 - 7.2. In the event, the Principal or Division leader is not available to authorize an expenditure, the alternate department leader (for example, Vice Principal) may authorize the invoice. Where an alternate is not identified, and an invoice is required to be paid, the Secretary-Treasurer will review and authorize invoices.
 - 7.3. The Secretary Treasurer's authorization is needed for any purchases over \$10,000 by the schools and other departments and any purchases over \$5,000 by the Transportation Services, Facilities Services, and Central Services directors.

8. Prepaid Cards and/or Gift Certificates

- 8.1. The use of prepaid cards (which includes “gift certificates”) should be minimized wherever possible, including but not specific to:
 - 8.1.1. Prepaid cards should not be used as a medium to purchase supplies for school programming.
 - 8.1.2. Prepaid cards should not be used as a method to carry over funds or funding from one fiscal period to another.
- 8.2. Where these items are purchased, they must be considered cash for the purposes of reporting and security.
- 8.3. Prepaid cards held and not yet distributed must be held in a secure and locked location known by both the school principal, vice-principal, and school administrative assistant.
- 8.4. The school principal is responsible for the correct purchasing, storage and distribution of prepaid cards.
- 8.5. Prepaid cards, when purchased or distributed, shall be documented for the purpose of the prepaid cards usage and the recipient, including who the recipient is (e.g. student, volunteer, or staff member).
- 8.6. The budget manager shall ensure the back-up filed with Financial Services will include the documentation;
 - 8.6.1. Where the recipients are not yet fully known at the time of filing for purchasing back-up, the budget manager shall ensure all information known is provided, and once the prepaid cards are distributed, shall provide further documentation, including the recipient information, to Financial Services.

9. Petty Cash

- 9.1. The Secretary-Treasurer, in consultation with the Principal, shall determine the level of petty cash allocation for each school.
- 9.2. The Principal of the school will be responsible for the control, security, custody and accountability of the school’s petty cash.
- 9.3. Using a Division purchasing card instead of petty cash is encouraged.
- 9.4. Standard requisitioning procedures must be followed for the purchase of regular supplies.
- 9.5. A properly dated, approved, and identifiable receipt or approved petty cash voucher must be available for every expenditure.
- 9.6. The total of all receipts/vouchers and remaining cash must always equal the total authorized petty cash fund.

- 9.7. Receipts are to be forwarded to the Accountant - Financial Services when requesting replenishment of petty cash funds.
- 9.8. Principals will ensure the receipts and the balance of the petty cash are brought in to Accountant - Financial Services at the end of June so that no money is left in the schools over the summer holiday.
- 9.9. Petty cash accounts are subject to internal and external audits.

Reference: Section 33, 52, 53, 68, 85, 188, 196, 197, 204, 222, 225, 229 Education Act
Freedom of Information and Protection of Privacy Act
School Buildings and Tendering Regulation 383/88
Agreement on Internal Trade; Annex 502.4
New West Partnership Trade Agreement
Trade, Investment and Labour Mobility Agreement

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