

PURCHASING

Background

The Division believes purchasing procedures provide guidelines for all employees for the ethical attainment of goods and services necessary to achieve the division's objectives and applies to all purchases, whether completed by purchase order, purchasing card, petty cash, or reimbursement, and whether from a Division, school budget or from School Generated Funds (SGF).

Procedures

1. Purchasing consideration should be given to the supplier's reputation and experience, the ability to deliver or perform within the time specified, and the ability to provide after-sales maintenance and service. Past experience on previous orders will also be considered.
2. All other purchasing factors being equal, the Division's preference is to purchase from local, provincial and Canadian suppliers.
3. The Division enters into purchasing consortium whenever possible; goods and services available through these organizations are to be purchased from these vendors. The Secretary-Treasurer will provide schools and departments with a list of these vendors.
4. The Division chooses preferred vendors for technology purchases. All technology purchases need to be in consultation with the Director of Technology.
5. Division/school furniture and appliance purchases shall be made through the Secretary-Treasurer or designate.
6. All items purchased in the name of the School Division will become property of the Division.
7. Purchases that require tenders will be handled by Division Departments (example: Technology, Custodial Supplies).
 - 7.1 The lowest bid consistent with the specifications will normally be accepted. However, a tender other than the lowest may be accepted if the reasons in support of such action are deemed by the Secretary-Treasurer to be in the best interest of the Division.
 - 7.2 A record of the tenders or quotations on each article or service for which prices are called shall be retained for one year after the date of the decision.
8. The Principal or department manager is responsible for approving invoices for goods and services received and for all purchase card purchases.
9. No Division employee in a position to recommend or influence purchasing from any specific suppliers should hold a significant interest in any company from which the Division makes purchases without adequate disclosure to the Superintendent, nor should any member of an employee's immediate family hold such interest.
10. No Division employee should accept from any present or prospective supplier any money, loans, gifts or favours that might influence, or give the appearance of influencing, a purchasing decision of the Division.

11. The Division has established a purchasing card program to provide a more convenient, efficient, cost-effective method of purchasing and payment for small dollar transactions.
 - 11.1 The purchase card is **not** intended for:
 - 11.1.1 capital purchases;
 - 11.1.2 personal purchases;
 - 11.1.3 fuel for employee-owned vehicle;
 - 11.1.4 lottery tickets or betting;
 - 11.1.5 any merchant, product or service normally considered inappropriate use of Division funds;
 - 11.1.6 alcohol; and
 - 11.1.7 valet parking, unless in a location where there is no other option.
 - 11.2 All cardholders are responsible for the security of their purchase card and the transactions made against it. A purchase card bears the name of the individual cardholder, must only be used by the card holder, but is the property of the Division and is only to be used for Division purchases. It is the responsibility of the employee to ensure that coding is done by the due date, or risk possible loss of purchase card privileges.
 - 11.3 Receipts for purchase cards need to contain the minimum:
 - 11.3.1 vendor GST number;
 - 11.3.2 name of individual/event to which the expense is attributable to;
 - 11.3.3 transaction date;
 - 11.3.4 transaction amount;
 - 11.3.5 description of purchase; and
 - 11.3.6 original scanned receipt.
12. Expense claim forms are intended to be used by Division employees to obtain reimbursement for mileage claims incurred while conducting Division business or during pre-approved trips for professional development. Expense claim forms are also intended to be used by Division employees who do not have a purchase card to obtain reimbursement for all approved Division expenses. Please see AP 115 for further details.
13. **The purchase of gift cards is discouraged. If gift cards are used, they must be treated like cash and securely stored.**
 - 13.1 Those received for school generated fund (SGF) activities, such as breakfast program grants, must be recorded via journal entries. Receipts for purchases made with these cards require Principal approval and proper documentation.
 - 13.2 Gift cards purchased with budget funds are discouraged due to tracking complexities. If purchased, they must be coded to the Division prepaid expense account. Receipts for purchases made with these cards require Principal or Supervisor's approval and proper documentation.
 - 13.3 Gift cards purchased as awards or gifts must be tracked, signed off by the recipient, and submitted to Finance, or the receipt must indicate who the gift card was purchased for (which could include an attached list) and submitted to Finance.
 - 13.4 Please reference StaffConnect: *Finance - Finance Training Guide (Section 10 "Gift Cards - Accounting Requirements")*.
14. The Division is not responsible for employees who receive parking fines or traffic tickets while on Division business. These will not be reimbursed.

Related APs: Expenses (115)
Resources: Purchase Card Handbook