# Purchasing Procedures - Operations

## Background

*Board Policy 20: Fiscal Stewardship* requires that the Board operate in a fiscally responsible manner. The Holy Spirit Catholic School Division has a responsibility to ensure its purchasing procedures adhere to Government regulations and that all public funds are expended in a responsible, effective and efficient way. All items purchased in the name of a school or the Division shall become the property of the Holy Spirit Catholic School Division. These purchasing procedures apply to all school division operations, including school generated funds.

## Value and Core Commitment Link

"Stewardship"

- "We ensure that our resources and efforts best serve the educational needs of all our students."
- "We are accountable to our supporters and will operate in a fiscally responsible manner."
- "We support and provide processes which promote fair and objective decision-making."
- "We ensure that decisions are both fact and Policy-based."

## Procedures

1. The Secretary-Treasurer is responsible for developing procedures and guidelines to ensure that:
   - 1.1 Site administrators and budget managers adhere to annual operating budgets;
   - 1.2 Budgetary spending adheres to the requirements of the Alberta Education Funding Manual;
   - 1.3 Internal controls are in place to provide checks and balances at all steps of the purchasing and payment processes;
   - 1.4 Ethical business practices are promoted and applied.
2. All purchases must fall within the framework of budget limitations and should be consistent with the approved educational goals and the programs and services for the division.
3. Prior approval from the Secretary-Treasurer is required for any purchases in excess of $5,000 not previously approved through the budget process.
4. The division will purchase competitively without prejudice and will seek maximum educational value for every dollar expended.
5. No employee will be permitted to personally profit by providing private business or personal services to the school division.

**General Purchasing Procedures**

1. The Superintendent, Secretary-Treasurer, Deputy Superintendent, Associate Superintendent, Directors, Coordinators, Supervisors and School Principals are delegated responsibility for purchasing within the limits of budgets allocated to them.
2. Employees mentioned in #1 above are held accountable for any unauthorized purchases made by their staff.
3. Wherever possible and practicable, purchase orders should be used to pre-approve purchases.
4. Wherever possible and financially practicable, local and Canadian vendors should be used.
5. Due to poor exchange rates with the US Dollar, purchases from the United States should be avoided.
6. When seeking the best price and value, at least three quotes should be obtained for materials and supplies or services valued at more than $1000.
7. Purchase cards may be used within the parameters and limits of Administrative Procedure 516.
8. Purchases requiring delivery must be delivered to an address belonging to either the school or the school division.
9. Employees may seek reimbursements for pre-approved incidental materials and supplies purchases, not to exceed $500, within the parameters and limits of Administrative Procedure 517.
10. Once annually, upon pre-approval of the Superintendent or designate, and providing budgets allow for it, one piece of promotional clothing that contains the school's or school division's logo may be purchased for employees. The cost of such clothing must not exceed $75 per person. Should pre-approval not be obtained in advance, the cost of the clothing will be charged back to the individual employee.
11. Where uniforms, protective clothing, or footwear are required to be worn in the performance of carrying out employment duties, the cost may be paid by the school division through individual budgets. In order to ensure compliance with the Income Tax Act, all such purchases shall be pre-approved by the Secretary Treasurer or designate.
12. An approved purchase order must be obtained from the Director of Facilities for all maintenance supplies, maintenance equipment, personal protective equipment, and caretaking supplies. Schools are not permitted to purchase maintenance supplies using school budget funds or school generated funds.
13. All information technology purchases, including printers, student devices, staff devices, etc. must be made by the Director of Technology or designate.

    13.1 School-based budgets shall not be used for staff devices or peripherals, devices that form part of the student technology evergreening plan, or equipment associated with the classroom Template as these purchases are made from the Division Technology budget. Items not permitted by school purchase can include (but are not limited to):

- Monitors, computers, mice, keyboards for staff workstations
- Chromebooks, iPads, laptops, computers for general student use
- Classroom projectors, cabling, sound systems, etc.
- Printers

13.2 School-based technology purchases must be clearly linked to student learning, planned and budgeted for in advance.

13.3 Technology and equipment purchased by school-based funds may not be supported by the IT department, as it falls outside of the predetermined templates. Any support, service or repair for technology or equipment purchased with school-based funds will be at the expense of the school. Ongoing maintenance and repair of this technology and equipment should be included in the school-based budget.

14. All cell phone purchase requests must be made through the Office of the Secretary Treasurer. The cost of cell phones and corresponding monthly charges will be charged to individual budgets. Employees are responsible for reimbursing the school division for any personal cell phone charges.

15. The purchase of gift cards is discouraged as there is little ability to provide oversight on how they are used. Gift cards should not be purchased for staff, as there may be taxable benefit implications; prior approval from the Secretary Treasurer or designate is required. It is recognized there will be times where a small token of appreciation is appropriate. Therefore, the purchase of gift cards is <u>only</u> permitted in the following circumstances - must not be purchased in advance through bulk purchasing, and must not exceed $50. Note: All recipient names must be attached to receipts:

    15.1 Student prizes, i.e., reading challenges, bucket fillers, attendance awards;

    15.2 Payment in lieu of honoraria for non-staff community members.