



1. The funds for any purchase must be found in the appropriate capital or operating budget of the school or department unit that is requesting approval to requisition or purchase goods and services.
2. Goods or services purchased must be for use of the school or department in achieving the goals of the school or department.
3. The Principal/Assistant Superintendent may delegate the authority to purchase goods and services to a subordinate. This delegation shall be recorded on the **Delegation of Approval Authority for Budget Expenditures Form** and a copy provided to Financial Services.
 - **The Delegation of Approval Authority for Budget Expenditures Form** shall outline the following:
 - Name of individual who the authority has been granted to;
 - Maximum dollar amount of approval;
 - Type of approval – Initial purchase and/or approval of invoice; and,
 - Other criteria established by the Principal/Assistant Superintendent.
 - **The Delegation of Approval Authority for Budget Expenditures Form** shall be signed by the Principal/Assistant Superintendent.
 - **The Delegation of Approval Authority for Budget Expenditures Form** shall be updated and resubmitted following any changes in the staff identified in the form.
 - Financial Services shall maintain the file and ensure that the forms are available to purchasing and accounts payable staff members.
4. The Principal/Assistant Superintendent shall review this policy on an annual basis with all staff involved in purchasing goods and services.
5. Any single item purchased with a value of \$5,000 or greater and an expected life in excess of 1 year shall be considered to be a **Capital Purchase**. **Capital Purchases** shall be referred to the Controller for specific instructions relating to the recording of these assets.
6. The Purchasing Services Department shall establish and maintain a Purchasing Procedures Manual that will reflect the intent of this administration regulation.

Purchase of Goods

Standing Offer Agreements

7. The District's Purchasing Services shall annually review purchases under \$1,000 including those made with Purchasing Cards (PCards). From this review the Purchasing Department shall:
 - determine if particular goods or services should be covered under a Standing offer agreement, and if so tender these goods under the District's tendering process.
 - enter into a standing offer agreement(s) with the vendor(s) selected.
 - prepare and keep updated a list of standing offer agreements.
 - This list should be updated annually to remove vendors who no longer qualify under standing offer agreements.
 - This list shall be kept by vendor and by product and shall be available to Principals/Assistant Superintendents through MyECSD.net.
8. Vendors may request that their goods be listed under a standing offer agreement. The District's Purchasing Services shall review such requests and determine if the goods being offered meet the standards required by the District.
 - Purchasing Services will develop and maintain criteria for the standards for goods.
 - Standards shall be reviewed annually and vendors and Principals/Assistant Superintendents advised of any changes to the standards.
 - Standards shall be recorded and available to Principals/Assistant Superintendents through MyECSD.
 - Vendors who have been determined to meet the standards required shall accept PCards for purchases up to \$1,000.
9. Where a standing offer agreement is anticipated, the qualification process itself must be consistent with Article 504 of the Internal Trade Agreement and/or TILMA. An Invitation to Qualify shall be published at least annually through the Alberta Purchasing Connection.
10. All Standing Offer Agreements shall be reviewed annually to determine if goods covered under the Standing Offer Agreement now fall under the Internal Trade Agreement and/or TILMA and if the goods need to be tendered consistent with Article 504 of the Internal Trade Agreement and/or TILMA. The review should also determine if the vendor should be removed from the approved vendor list for various reasons including inactivity or if the vendor has been determined to be in Conflict of Interest under Policy 210, Conflict of Interest

Purchases under \$1,000

11. The Principal/Assistant Superintendent or designate may make purchases of up to \$1,000.

12. The District's Warehouse catalogue shall be reviewed to determine if the goods being purchased are available through the District's Warehouse. If goods are available, they shall be purchased through this source.
13. The District's list of Standing offer agreements shall be examined to determine if an agreement has been made to purchase goods through a Standing offer agreement. If a Standing offer agreement has been issued, goods shall be procured only from these vendors.
14. While oral or written quotes are not required for purchases under \$1,000, staff making purchases under \$1,000 should follow due diligence in ensuring that value is being received. Purchasing Services is available to facilitate the acquisition of goods under \$1,000.
15. Payment for such purchases may be made using:
 - the District's PCard program;
 - forwarding the invoice to Accounts Payable for payment.
 - Use of a self pay cheque, providing the vendor does not accept the District's PCard or will not provide an invoice for payment through the District's Accounts Payable department.
 - paying cash and forwarding the invoice for the purchase to Accounts Payable for reimbursement (purchases under \$50 may be reimbursed through the school's/department's petty cash fund);
 - Under no circumstance may the purchase of a good or service (regardless of amount) be made using an employee's personal credit card without the express written consent of the Assistant Superintendent Financial Services. Any rewards earned as a result of a purchase made on an employee's personal credit card, shall be reported to the Assistant Superintendent Financial Services. A taxable benefit will accrue to the employee and be recorded on their annual report of earnings.
16. Purchases over \$1,000 shall not be split into more than one purchase to avoid the non-compliance of this policy.

Purchases over \$1,000 but less than \$10,000

17. The Principal/Assistant Superintendent or designate shall complete and forward to Purchasing Services, a Purchase Requisition form outlining the goods required. Where the goods are covered under a standing offer agreement and are available from more than one vendor, the Principal/Assistant Superintendent or designate may request that the goods be purchased from a particular vendor.
18. Except when goods are covered under a Standing offer agreement, Purchasing Services shall obtain three written quotations from vendors. These quotations shall be reviewed with the initiator of the Purchase Requisition prior to completing the purchase. In considering these quotations the following shall be considered: price, quality, quantity, delivery and service.

19. Purchasing Services shall issue a purchase order to the selected vendor outlining the terms of the purchase. A copy of the Purchase Order shall be provided to the school/department. The vendor shall be directed to forward the invoice for goods/services provided under the purchase order to the District's Accounts Payable Department. Upon receipt of the goods, the receiving portion of the Purchase Order together with delivery notification shall be forwarded to Accounts Payable.
20. The District's Accounts Payable department shall match receiving reports with original purchase order and requisition and provide completed information to the District's Purchasing Services Department.
21. The District's Accounts Payable Department shall match invoices to purchase orders and supporting material provided by the Purchasing Department. Any discrepancies shall be referred to Purchasing Services and the vendor for resolution.

Purchases over \$9,999

22. The Principal/Assistant Superintendent or designate shall complete and forward to Purchasing Services, a Purchase Requisition form outlining the goods required. Where the goods are covered under a standing offer agreement and are available from more than one vendor, the Principal/Assistant Superintendent or designate may request that the goods be purchased from a particular vendor.
23. Except when goods are covered under a Standing offer agreement, Purchasing Services shall solicit bids through a formal tendering process. This process includes Request for Information (RFI), Request for Quote (RFQ), Request for Proposal (RFP) or an Invitation to Bid (IFB). All tenders shall be made through the Alberta Purchasing Connection.
24. Tenders shall include the following:
 - a brief description of the purchase contemplated;
 - the place where a person may obtain information and tender documents;
 - the conditions for obtaining documents;
 - the place where the tenders are to be sent;
 - the date and time limit for submitting tenders;
 - the time and place of the opening of the tenders in the event of a public opening;
 - a statement that the procurement is subject to the Internal Trade Agreement and the Trade, Investment and Labour Mobility agreement between British Columbia and Alberta;
25. When evaluating tenders, Purchasing Services may take into account not only the submitted price but also quality, quantity, delivery, servicing, the capacity of the supplier to meet the requirements of the procurement and any other criteria directly related to the purchase that are consistent with Article 504 of the Internal Trade Agreement. The tender

documents shall clearly identify the requirements of the purchase, the criteria that will be used in the evaluation of bids and the methods of weighting and evaluating the criteria.

26. Purchasing Services shall issue a purchase order to the selected vendor outlining the terms of the purchase. A copy of the Purchase Order shall be provided to the school/department. The vendor shall be directed to forward the invoice for goods/services provided under the purchase order to the District's Accounts Payable Department. Upon receipt of the goods, the receiving portion of the Purchase Order together with delivery notification shall be forwarded to Accounts Payable.
27. The District's Accounts Payable department shall match receiving reports with original purchase order and requisition and provide completed information to the District's Purchasing Services Department.
28. The District's Accounts Payable Department shall match invoices to purchase orders and supporting material provided by the Purchasing Department. Any discrepancies shall be referred to Purchasing Services and the vendor for resolution.
29. Purchases for goods in excess of \$100,000 shall be done electronically through the Alberta Purchasing Connection. Amounts less than \$100,000 may be tendered electronically through APC at the discretion of Purchasing Services.

Instructions regarding Specific Commodities

30. Regardless of the amount of the purchase, purchases of all computer hardware (CPUs, monitors and printers) shall be made through Purchasing Services.
31. Regardless of the amount of the purchase, purchases of all photocopy equipment shall be made through Purchasing Services.
32. Regardless of the amount of the purchase, textbook purchases should first be referred to the Learning Resource Centre (LRC) online ordering process. If the purchase cannot be made through this source, purchasing processes for other items shall be followed.

Purchases of Services


33. Principals/Assistant Superintendents are authorized to purchase services such as swimming lessons, field trips, professional development activities for staff up to an amount of \$50,000. Amounts in excess of this limit shall be referred to the Assistant Superintendent Financial Services.

Agreements & Contracts

34. All agreements and contracts shall be referred by Purchasing Services to Legal Services prior to the signing of any agreement or contract. Agreements and contracts may only be signed by the Superintendent or Assistant Superintendent Financial Services.

Construction Tendering

35. Construction Tendering is covered by Administration Policy and Regulation 602.

Reference: Governance Process GP 4 Administrative Responsibilities and Authorities 1, 7, 8 ECS Board Staff Relations 2 ECS District Organizational Bylaw 19.6 School Act Section 148 Internal Trade Agreement Trade, Investment and Labour Mobility Agreement	Approved: 
	Date Approved: April 3, 2000
Cross Reference: 101, 102, 210, 500, 502 Internal Trade Agreement Trade, Investment and Labour Mobility Agreement	Date(s) Revised: June 12, 2002; September 2, 2008