

Saskatchewan Rivers School Division No. 119 Policy Manual

Policy Name: Purchasing Authority and Procedures
Policy Type: Business Administration
Number: 4001
Date Approved: November 28, 2005; June 7, 2010
Legal Reference: *The Education Act, 1995*: Section 85; 349; 352 and 355

The Board of Education believes that all purchasing with the school division must be based on appropriate budget authority and approved purchasing procedures.

Guidelines:

- 1 The Director of Education is responsible for determining and assigning budget responsibility to individuals employed by the Board.
- 2 The Superintendent of Business Administration is responsible to the Director for all purchasing within the school division.
- 3 All purchases made on behalf of the division must be based on proper authorization for the expenditure, budget availability and proper purchasing procedure.
- 4 Board approval is required for the following:
 - a) hiring of staff over and above allocations included in the annual budget;
 - b) specific non-budgeted expenditure items with a value of \$10,000 or greater;
 - c) all expenditures that exceed a department or individual total budget by an amount greater than 3%;
 - d) expenditures in any category in the current year that represents an increase in commitment for next year's budget.
- 5 The Board reserves the right to award all tenders for capital projects or purchases where the value exceeds \$50,000.00.

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ADMINISTRATIVE PROCEDURES

The Superintendent of Business Administration is responsible for establishing purchasing procedures which are based on acceptable accounting and purchasing practices. The Superintendent of Business Administration shall establish a purchasing system with proper accounting controls to ensure budget integrity, efficient materials acquisition and accurate reporting.

All personnel assigned decentralized budget/purchasing responsibilities are responsible to the Superintendent of Business Administration for all aspects of purchasing and budget control.

The following outlines purchasing procedures for the school division:

Purchasing Department

- 1 The division shall employ purchasing personnel whose responsibility will be to perform purchasing, tendering, inventory and shipping/receiving functions for the division. Purchasing personnel are responsible and shall report to the Business Manager.
- 2 Approved methods of purchasing that purchasing personnel have access to shall include the following:
 - (a) use of a purchase order issued in advance of the acquisition;
 - (b) blanket purchase orders;
 - (c) purchasing card (PCard);
 - (d) direct online purchasing system with selected suppliers;
 - (e) local purchase orders.
- 3 Purchasing personnel are responsible for ensuring that all purchase requests are received in writing, signed by the individual with budget responsibility for the account and that sufficient funds exist within budget to pay for the purchase. Purchases cannot be made unless the above conditions are fully met or unless the approval of the Superintendent of Business Administration is obtained.
- 4 Purchasing personnel shall also be responsible for ensuring that proper shipping and receiving processes are used to ensure accounting integrity.

- 5 Purchasing personnel shall also maintain a record of all equipment purchased, identification numbers and the facility the equipment is placed in.

Purchasing Procedures for Schools

1. Schools that wish to purchase materials from their decentralized budgets shall submit a properly completed requisition to the purchasing personnel to request the material or equipment required. The requisition shall be signed by the principal or designate and indicate the budget account code for the purchase.

Schools should use PCards for purchases where accepted by vendors subject to PCard procedures and expenditure limits.

When PCards are not an option schools may continue to use local purchase orders.

Schools may also utilize their petty cash funds or cash advance systems for purchases that may be required on a day to day basis.

The division will not be responsible for purchases made that are not based on the above processes unless special arrangements have been made with the Superintendent of Business Administration.

2. Schools will not be reimbursed for purchases that deviate from the above purchasing processes.

Other Authorized Personnel

1. Individuals with budget responsibility may purchase items through the use of:
 - (a) PCards;
 - (b) requisitions;
 - (c) local purchase orders.

PCards should be used for purchases where accepted by vendors subject to PCard procedures and expenditure limits.

Requisitions must be fully completed, signed by the individual with budget responsibility and be coded to an appropriate budget account. It is the responsibility of the individual submitting the requisition to determine the supplier, specify the items ordered, determine the cost of the order, and the account code that the purchase is charged to.

2. The division will not be responsible for purchases made that are not consistent with the above process unless special arrangements have been made with the Superintendent of Business Administration.