



Turtle River School Division - Administrative Procedure

Section E - Fiscal Management Purchasing

PURCHASING AUTHORITY

Division purchasing is to be done in accordance with a purchasing procedure as developed by the Secretary-Treasurer, with Superintendent input and shall be subject to the requirements of [Section 70 of the Public Schools Act](#) and [Board Policies](#).

It is the division's intent to purchase locally where availability, quality and/or price are not negative factors.

1. All purchases shall be made economically, competitively and without prejudice.
2. Opportunity shall be provided to all responsible suppliers to do business with the Turtle River School Division. The division shall take into consideration the past and projected performance of a company/supplier as it pertains to such areas as the procurement of goods, the quality of goods/services provided and the satisfaction of service.
3. In accordance with [Section 230 \(2\) of the Public Schools Act](#), no employee of the division shall act as an agent for any person in promoting the sale of anything for use in a school in the division, or receive any remuneration or other compensation for the sale or promotion thereof.

Purchasing on behalf of the division shall be carried out under the direction of the Secretary-Treasurer or as delegated herein.

Principals, Supervisors and Administrators, to whom budget allocations have been made, have the authority to commit funds that have been allocated to their department or jurisdictional units for goods and services.

All purchases shall be made as per Administrative Procedures and Board Policy.

PURCHASING REGULATIONS and PROCEDURES

Purchasing shall serve the educational programs of the division by providing the necessary equipment, supplies, materials and services. The materials, equipment, supplies and/or services to be purchased shall be of the quality required to serve the function in a satisfactory manner, as determined by the specifications and the judgement and expertise of appropriate Division Office personnel.

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Turtle River School Division Purchase Orders shall be issued for all purchases with the exception of goods and services covered by:

- A signed contract or agreement
- An approved tender
- Petty cash purchases
- Eligible Business travel related expenditures and miscellaneous expenditures
- Day to day purchase for Vocational programming
- Emergency maintenance purchases and contractors
- Monthly direct billing ie: phone bills, hydro, fuel
- Purchases through school division Credit Cards

A. Purchase Orders Purchases (PO'S)

Purchase orders will be completed in full stating the supplier's name, address with postal code, adequate description of items purchased, the quantity, unit price, extended total and a total for the order. As well the proper general ledger of [FRAME code](#) will be stated. Upon approval by the Secretary-Treasurer (purchasing agent) an order to purchase will be issued. The purchase order signed by the Secretary-Treasurer commits the division to a purchase. The receiver's copy of the purchase order is to be signed by the Principal and returned to the division office to verify receipt of the order. If a partial order is received the packing slip or a photocopy of the schools purchase order noting the items received is to be returned to the division office. The division office will maintain a record of purchase orders held at each school.

Purchase Orders (PO's) are issued to:

- a) Authorize a purchase and guarantee payment for services/goods to a supplier
- b) Record a commitment of expenditure prior to issuing a payment
- c) Provide an accounting control for purchasing and audit record

Purchase orders that have not been paid within 3 months of issue will be investigated and voided if necessary.

B. Contracts and Agreements for Goods / Services

Goods or Service Contracts or Agreements entered into by the division will be signed by the Secretary-Treasurer and will provide the following information:

- a) the nature of the service
- b) the financial obligations agreed to
- c) the period of time that the contract covers
- d) the invoicing procedure, or a payment schedule
- e) a termination clause
- f) a table of contents regarding the negotiated work plan

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C. Tender- Goods and Services Over \$50,000

Subject to Section 70 of the Public Schools Act, all expenditures for goods and / or services over \$50,000 will be made by public tender.

Tenders on goods or services over \$50,000, which meet specifications, will generally be awarded to the lowest tender.

Tenders will be directed to the attention of the Secretary-Treasurer, made according to accepted tendering procedures and will include:

- appropriate advertising a minimum of one week in advance of closing dates
- defined stated closing dates and adherence to those dates
- detailed specifications for goods and / or services required

Summaries on tenders received for goods or services over \$50,000 shall be made to the Board who shall accept said tender by Board resolution.

D. Petty Cash

Each school and division office will be issued a petty cash fund. The purpose of the petty cash fund is to limit the number of requisitions for small orders, purchase inexpensive items and to limit the charging of low value items at local businesses. The petty cash fund is to be used for inexpensive administrative, instructional or maintenance purchases.

Once the petty cash fund is near depletion, "[Request for Replenishment of Petty Cash](#)" form with reconciliation of original receipts and cash is to be sent to the division office for replenishment.

In a rare situation where an invoice or purchase receipt for service/product is not possible, a petty cash voucher must be created and should include:

1. Date of event/expenditure
2. The activity or service provided
3. Printed name of the person receiving petty cash funds
4. Signature of person receiving petty cash funds
5. Amount received
6. Administrators' signature authorizing payment

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Once the petty cash fund is near depletion, a “Request for Replenishment of Petty Cash” form with reconciliation of original receipts and cash is to be sent to the division office for replenishment. The payment to replenish the petty cash fund will come in the form of a cheque made payable to the Petty Cash Fund (attention Principal’s Name). The Principal will need to have this cheque cashed and added into the funds. The trustee of the fund will confirm the fund balance as of June 30th each year. All petty cash funds need to be replenished as of June 30th of each year. Expenses should not carry over into the next fiscal year. Funds will be returned to the division office for deposit in the case of a change in fund trustee.

E. EMPLOYEE PURCHASING & REIMBURSEMENT (not to exceed \$500.)

The School Division strongly encourages purchases to be made through approved vendors and the purchase order procedure. However, from time to time an employee may be required to use their own funds for a purchase. These purchases require pre-approval from the person with authority to commit funds that have been allocated to their department of jurisdiction. If pre-approval for a purchase is not received, the Administrator has the authority to refuse reimbursement for the purchase.

All business expense claims shall be submitted promptly. The School Division does not assume responsibility for any interest or bank charges incurred on personal bank or credit card accounts.

F. VOCATIONAL PROGRAM EXPENSES – DAY TO DAY PURCHASES

Although purchase orders are the preferred method of purchasing day to day purchases for vocational programming will be allowed without the use of a purchase order. Purchases may be charged if the cost does not exceed \$25.00 at local businesses provided a charge account is established. All accounts will be paid on a monthly basis. The teacher/principal responsible for vocational programs must sign and verify each purchase prior to payment. Purchases from businesses other than those with established charge accounts will be made by purchase order or petty cash.

G. EMERGENCY MAINTENANCE or TRANSPORTATION PURCHASES AND SERVICE CONTRACTORS

In cases of a maintenance or transportation emergency, the Maintenance or Transportation supervisor has the authority to incur necessary expenses to alleviate an immediate problem. The supervisor must inform the Secretary-Treasurer or Superintendent for the expenses as soon as possible when this occurs.

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H. MONTHLY DIRECT BILLING

Monthly expenditures such as but not limited to utility bills, fuel, photocopier charges, telephone must be approved by the appropriate department supervisor or principal prior to payment.

I. DIVISION CREDIT CARD

Turtle River School Division provides divisional credit cards to employees in a senior administrative positions. Limits to be set and approved by the board of trustees. The purpose of the credit card/cards is for conducting business on behalf of the school division, where vendors will not accept a purchases order as a method of payment. All charges to the credit card accounts should be accompanied by supporting receipts. Monthly credit card statement will be verified by the Secretary-Treasurer and provided to the board of trustees for final approval. Credit card payment are made through a pre-authorized bank withdrawal.

Misuse or abuse of the corporate credit card may result in the loss of the corporate credit card by the employee.

PURCHASING DEADLINES

Purchase orders will be accepted by the Secretary –Treasurer until May 31 for the current school year. This includes all items purchased from school budgets and grant allocations.

Any request after May 31st must be arranged in consultation with appropriate Division Office personnel.

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Petty Cash Replenishment

School: _____

Date: _____

Postage 1-1-00-522-					Equipment Maint & Repair 1-2-00-591-					Teaching Supplies 1-2-20-711-				
Sub Total	GST	Net GST	PST	TOTAL	Sub Total	GST	Net GST	PST	TOTAL	Sub Total	GST	Net GST	PST	TOTAL
Totals														

Cleaning Supplies 8-2-00-714-					Building Repair & Maint. 8-1-00-715-				
Sub Total	GST	Net GST	PST	TOTAL	Sub Total	GST	Net GST	PST	TOTAL
Totals									

SUB TOTAL \$
 Net GST \$
 PST \$
 Total \$

Cash on Hand _____

Total Cash on Hand &
 Request Amount _____

 Requested by Principal