

SPENDING / CONTRACTING

Background

As a corporate body, the Division is empowered to enter into agreements that in addition to educational programs will also provide educational, managerial, or other services essential to the operation of the Division.

Authorized personnel will be held accountable for all financial decisions made on behalf of the Division. Any employee who willfully and knowingly exceeds the authorized spending limits of this Administrative Procedure will be held accountable for his/her actions.

The Secretary-Treasurer is authorized to develop the necessary procedures to ensure that:

1. There is competitive buying for goods and/or services.
2. Wherever possible economies of scale are achieved by purchasing in bulk quantities.
3. All purchases have been authorized by the Board of Trustees in its approval of the annual budget or by special Board resolution.
4. All purchases are duly recorded in accordance with Generally Accepted Accounting Principles (GAAP).
5. There is compliance with the applicable federal and provincial legislation and regulations.

Procedures

1. These limits are subject to the purchase being within the budget for the school or department as approved by the Board.
2. The Division will purchase competitively without prejudice and will seek maximum educational value for the funds expended. (maximum educational value encompasses the following factors: service, quality, availability, ability of supplier to fulfill requirements as well as price.)
3. Items exceeding the limits outlined must be referred to the Secretary-Treasurer for approval.
4. The chart following these procedures sets the spending limits for personnel employed by the Division. Authorized personnel are held accountable for any unauthorized purchases made by their staff.
5. All purchases made on behalf of the Division must be made in such a manner as to ensure

an open and transparent process. Staff members must avoid any private or professional activity that would create a conflict between an employee's personal interests and the interests of the School Division.

6. Staff members must not solicit gratuities in any form for personal use or accept gifts or services from present or potential suppliers which might influence or be viewed to influence purchasing decisions. Items of nominal value (approximately \$100) offered by suppliers for public relations purposes are acceptable to be utilized by the budget site as appropriate.
7. Any gratuities, rewards, or other incentives provided by a vendor, other than those of nominal value as described in section 6 above, must be provided to the Division, rather than to an individual employee. The Secretary-Treasurer is authorized to distribute such gratuities, rewards, or other incentives, but must do so in a manner that is of clear, demonstrable benefit to the Division.
8. Limited delegation of the authorization to make purchases may be granted subject to the following:
 - 8.1. Prior written approval of the Secretary-Treasurer ([Form 515.1 - Delegation of Authority](#)).
 - 8.2. The authorized personnel under this Administration Procedure shall be held accountable for the actions of the persons to whom authority has been delegated.
 - 8.3. Delegation shall not be made to non-management staff positions.
9. All purchases must be recorded through the Division accounting system.
10. All purchases of employee services or personal service contracts must be secured with a formal written contract authorized by the Secretary-Treasurer.
11. All written contractual agreements for the purchase and/or contracting of goods and services must be filed with the Secretary-Treasurer.
12. The following chart establishes the spending limits for personnel in the Division. These limits are subject to processes established elsewhere in this Administrative Procedure and to the purchase amount falling within the annual budget for the school or department as approved by the Board and adherence to all current Board contractual agreements. Items exceeding the limits outlined must be referred to the individual's supervisor for approval or if the limit exceeds the supervisor's authority, the item must be referred to the Secretary-Treasurer.
13. All purchases made on behalf of the School Division by any methods are subject to audit requirements. The purchaser must document to the satisfaction of the Secretary-Treasurer the reasons for the purchase on each receipt or invoice. The purchaser may be required to provide additional supporting documentation as necessary to verify the purchase.
 - 13.1. If additional information is not provided or is insufficient in the opinion of the Secretary Treasurer, or designate, the procedure will be as follows:
 - 13.1.1. The supervisor who approved the expense will be contacted to provide additional information regarding the transaction. If a sufficient explanation is not provided, the invoice or employee reimbursement will not be processed or the Division

purchasing card will be suspended.

- 13.1.2. The Superintendent will be informed if neither the purchaser or the supervisor who approved the expense is able to provide more details regarding the transaction to determine next steps.

Authorized Personnel	Purchasing Method	Type of Goods & Services	Expenditure / Contracting Limits
Superintendent	As Appropriate	Supplies, Equipment and Services	No Limit
Secretary-Treasurer	As Appropriate	Supplies, Equipment and Services except new construction over \$100,000	No Limit No agreement to exceed five years
Deputy/Assistant Superintendents	As Appropriate	Supplies, Equipment and Services	No Limit No agreement to exceed five years
Director of Business Services	As Appropriate	Supplies, Equipment and Services	\$50,000 maximum No agreement to exceed one year
Principal	School Petty Cash Fund	Emergent items; small purchase of supplies and materials	\$150 maximum per invoice or reimbursement unless previously approved by the Director of Business Services.
Principal	As Appropriate	School or school sponsored events, fundraising purchases; purchases of supplies, equipment and services	\$20,000 maximum No agreement to exceed one year
Principal	Purchasing Card	School or school sponsored events, fundraising purchases; purchases of supplies, equipment and services	\$5,000 per Transaction
Principal	Purchasing Card	Group travel related payments	\$25,000 per Transaction
Facilities Manager	As Appropriate	Supplies, Equipment and Services	\$40,000 maximum No agreement to exceed one year
Transportation Manager	As Appropriate	Supplies, Equipment and Services	\$40,000 maximum No agreement to exceed one year
Director of Technology Integration	As Appropriate	Supplies, Equipment and Services	\$100,000 maximum No agreement to exceed one year
Lead Network Analyst	As Appropriate	Supplies, Equipment and Services	\$10,000 maximum No agreement to exceed one year
Safety and Wellness Coordinator	As Appropriate	Supplies, Equipment and Services	\$10,000 maximum No agreement to exceed one year

14. Procedures to be used in making purchases:

- \$0 - \$2,499 - direct purchase order (no quotes)

- \$2,500 - \$9,999 - verbal quotes from at least three suppliers (written notation if less than 3 qualified vendors are available)
 - \$10,000 - \$74,999 - written quotes from at least three suppliers (written notation if less than 3 qualified vendors are available)
 - Over \$75,000 - public tenders (pursuant to TILMA and the Agreement on Internal Trade)
- 14.1. Quotations [Form 515.2 - Verbal/Written Quote Summary Sheet](#) is to be attached to the invoice when submitted for payment.
- 14.2. Signed copies of purchase orders must be submitted with invoicing.
- 14.3. The above values are for total purchases (not individual items).
- 14.3.1. Quotes need only be done once per school year for items that accumulate to amounts that require either verbal or written quotes.
- 14.3.2. [Form 515.2 - Verbal/Written Quote Summary Sheet](#) once completed is required for each purchase.
- 14.4. The selection of a successful quotation shall be made by the Principal/Manager most directly responsible for the purchase. In the event of a disagreement among those involved in making the selection, the final decision shall be made by the Secretary-Treasurer.
- 14.5. The evaluation of tenders and requests for proposal must consider factors beyond pricing: service, quality, availability, and the supplier's ability to fulfill the requirements of any standards or specifications that form a part of such contracts.
- 14.6. All tender calls shall be subject to the following conditions:
- 14.6.1. The Board reserves the right to reject any or all tenders and also reserves the right to accept the tender which appears to be in the best interest of the Division.

15. Purchasing Cards

- 15.1. The Wolf Creek School Division Purchasing Card Program provides a convenient, efficient and cost-effective method of purchase and payment for small dollar transactions, foreign currency transactions, and to provide schools and administration with a simple method for direct purchases .
- 15.2. Purchasing Cards are a privilege and require all cardholders to know and follow [Wolf Creek School Division Purchasing Card Procedure Manual](#).
- 15.3. Cardholders that do not follow the requirements of this procedure or its appendices will have their card suspended and potentially canceled as per [Wolf Creek School Division Purchasing Card Procedure Manual](#).

Reference: [Education Act](#) Section 33, 52, 53, 68, 85, 188, 196, 197, 204, 222, 225, 229
[Access to Information Act](#)

[Canadian Free Trade Agreement \(2017\)](#)
[New West Partnership Trade Agreement](#)
[Trade, Investment and Labour Mobility Agreement](#)

Adopted: August 2004

Reviewed/Revised: August 2009, July 2018, September 2019, February 2022, July 2025