



AP 6-402 – PURCHASING METHODS

Western School Division ensures that systemic controls are in place to ensure that purchases are made in a secure and efficient manner.

A number of purchasing methods are acceptable, as directed by the Secretary- Treasurer:

1. Local vendor charge account with goods picked up from vendor
2. Online Vendor Account (Amazon Business Account)
3. Vendor charge on approved quotation
4. Division credit cards, issued to employees
5. Pre-authorized bank withdrawals
6. Employee purchase and reimbursement
7. Petty cash accounts

Administration Council members are responsible for acquiring supplies and services within their approved budget and they or their designate must authorize all such purchases. The following chart summarizes the basic steps required in each of the approved methods of purchasing:

Method	Procedure
<p>1. Local vendor charge account with goods picked up from vendor</p>	<ul style="list-style-type: none"> • The administrator or supervisor responsible for budget pre-authorizes purchase. • The staff member that makes the purchase must forward the invoice to the administrator or supervisor that authorized the purchase. • The administrator or supervisor must code and authorize by signature the invoice issued and forward to accounts payable. • A cheque is issued to the vendor.
<p>2. Online Vendor Account (Amazon Business Account)</p>	<ul style="list-style-type: none"> • Authorized requisitioners place order and must include the GL code to charge to. • The order is approved by the appropriate Administrator or Supervisor. A secondary approval from the Secretary Treasurer may be required if the order exceeds pre-set thresholds. • Upon shipment, the invoice is emailed to accounts payable and entered for payment. • When schools are not in session during the summer break, teachers may use their personal Amazon accounts to order supplies. Reimbursement of these expenses will follow the procedures for Employee Purchase and Reimbursement. Administrators approving the expense reimbursement must ensure that: <ul style="list-style-type: none"> ○ the goods are brought to the school, ○ the quality and quantity of goods match requirements ○ a receipt or copy of the order that matches the goods received clearly indicating taxes paid.



<p>3. Vendor charge on approved quotation</p>	<ul style="list-style-type: none"> • Administrators authorize a purchase based on a requested quotation for a product or service. • The administrator or designate approves the price and quantity invoiced by the vendor, indicates the general ledger code, and sends the approved invoice and quotation to the division office for payment. • A cheque is issued to the vendor
<p>4. Division credit card</p>	<ul style="list-style-type: none"> • Monthly statements are distributed to credit card holders. • Monthly statements with receipts attached are to be returned to accounts payable with GL codes for each expense item and signed off by the cardholder or cardholder’s supervisor. • Payment is made through a pre-authorized bank withdrawal.
<p>5. Pre-authorized bank withdrawal</p>	<ul style="list-style-type: none"> • The Secretary-Treasurer approves all pre-authorized payments. • The Secretary Treasurer or designate enters the payment and payment date into the online banking system. All bank payments entered must be authorized by a designated Trustee. • Invoices approved for pre-authorized payment are assigned general ledger codes by the appropriate administrator and entered into the accounting system
<p>6. Employee purchase and reimbursement</p>	<ul style="list-style-type: none"> • Administrators authorize employees to make purchases on behalf of the school division. • Employees attach receipts to expense claims. The receipts must clearly identify the amount of PST and GST paid. • Administrators approve and assign general ledger codes to expense claims and forward them to the division office for payment. • A cheque is issued to the employee.
<p>7. Petty cash accounts</p>	<ul style="list-style-type: none"> • the Secretary-Treasurer approves all petty cash accounts • With the approval of the administrator, employees access petty cash for approved purchases. • Receipts for petty cash used and unused cash are brought back to the holder of the petty cash. • Receipts are given general ledger codes and entered on a petty cash worksheet. • When petty cash requires replenishing, the petty cash worksheet is forwarded to the division office for payment. The petty cash worksheet must be authorized by the appropriate administrator. • A cheque is issued payable to the petty cash fund

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