



# Halifax Regional School Board

## **PURCHASING POLICY (E001)**

**AND**

## **HANDBOOK**

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<sup>1</sup>All forms are available on the board's website in the Financial Services section of Document Depot.

# About this Handbook

## ***Purpose and Audience***

The Halifax Regional School Board (HRSB) is committed to buying goods and services in an efficient, cost-effective, and consistent way. This handbook is written for HRSB employees who are responsible for requisitioning or determining the requirement for the purchase of goods and services. It is designed to do the following:

- Help employees implement the board's *Purchasing Policy* (E001), revised May 28, 2008.
- Make the purchasing process as clear and convenient as possible.
- Ensure that the board's purchasing practices are open, fair, and competitive.
- Satisfy the Board's requirements while working within professional standards and practices.
- Comply with inter-provincial trade agreements and federal/provincial legislation.
- Address the increased scrutiny on public institutions to maintain better accountability of public funds.

There are two parts to the handbook:

- **Part One** contains the complete text of the board's *Purchasing Policy* (E001), approved June 2008.
- **Part Two** contains purchasing procedures to help employees implement the board's policy. The procedures describe how to carry out purchasing functions at school and office sites. These procedures conform to board policy and apply whether the goods and services are paid for with school funds or board funds.

## ***Acknowledgements***

This handbook was developed by the Financial Services Department of the Halifax Regional School Board. We would like to thank the Purchasing and Planning & Facility Administration Departments at the Peterborough Victoria Northumberland and Clarington Catholic District School Board for allowing us to use their *Purchasing Handbook* as a model for our work.

## ***Reporting***

To measure the success of the policy, the Purchasing Division will provide an annual report outlining specific purchasing activities and any inconsistencies in the use of the procurement process.

# PURCHASING POLICY

## 1. Rationale

- 1.1 The Halifax Regional School Board is committed to ensuring that all:
  - 1.1.1 Schools and board offices have access to goods and services that offer “best value” and are complying with all regulatory requirements including:
    - The *Province of Nova Scotia Policy on Government Procurement* (2005)
    - *The Atlantic Procurement Agreement* (1996)
    - Guidelines from the Canada Revenue Agency (RC4110(E) Rev. 06/12)
    - *The Agreement on Internal Trade* (1995)
  - 1.1.2 Goods and services are purchased in an open, fair, consistent, efficient, and competitive manner, by providing staff with the information and tools they need to implement best practices in purchasing.

## 2. Definition

- 2.1 Throughout the policy and procedural Handbook, “purchasing” refers to the work of identifying the need for goods and services in schools and at other board sites, and ensuring that the goods and services are bought responsibly, at the lowest possible cost, representing the best value available, and ensuring timely delivery. Definitions of other important terms used in this policy, are outlined in the ‘Glossary of Purchasing Terms’, in Part 2 – Procedures of the Handbook.

## 3. Scope

- 3.1 The Purchasing Policy applies to:
  - 3.1.1 all board employees involved in purchasing, recommending purchases, or receiving any goods and/or services purchased by the board for use in the school system
  - 3.1.2 goods and services purchased by all schools or school board offices
  - 3.1.3 the purchase of goods and services regardless of the source of funds including Department of Education funding, board funds, school funds, or donations from parents or others.

- 3.2 Notwithstanding Section 3.1, the Purchasing Policy does not apply to the following contracts or expenditures:
- 3.2.1 employment contracts
  - 3.2.2 student travel
  - 3.2.3 student yearbooks
  - 3.2.4 student photographs
  - 3.2.5 school clothing
  - 3.2.6 municipal utilities
  - 3.2.7 insurance premiums (while the Board is a member of the School Insurance Program)
- 3.3 With regard to the purchase of student travel, yearbooks, photographs and school clothing, schools must ensure a competitive and open procurement process is undertaken to maximize best value for students. Schools must also ensure that ethical purchasing practices, as outlined in Section 11 of this Policy, are complied with at all times.

#### **4. Related Policies and Guidelines**

- 4.1 Following are the policies and guidelines that provide a framework for responsible purchasing:
- 4.1.1 Halifax Regional School Board policies and guidelines including:
    - *Accounting for School-Based Funds Policy* (2006)
    - *Progressive Discipline for Employees Policy* (2000)
  - 4.1.2 Provincial policies and guidelines including:
    - *Province of Nova Scotia Policy on Government Procurement* (2005)
    - *Atlantic Procurement Agreement* (1996)
  - 4.1.3 Canada Revenue Agency guidelines for defining employment (applied when acquiring services from other than existing employees or outside their regular duties) (RC4110(E) Rev. 06/12)
  - 4.1.4 *Agreement on Internal Trade* (1995)

## **5. SIGNING AUTHORITY**

5.1 The authority to requisition the purchase of goods and services is delegated to designated employees in all schools and department levels within the Halifax Regional School Board. This means that the designated employee may request that the Purchasing Division begin the process to purchase goods or services on their behalf.

### **5.2 Signing Authority Limitations**

The following authority levels apply for all purchases at the Halifax Regional School Board and the dollar values do not include taxes, shipping, or handling:

5.2.1 Principals may authorize requisitions and expenditures (invoice payments) up to \$25,000. Principals may delegate authorization levels up to \$10,000 to their vice principals.

5.2.2 Board Services Coordinators, Program Coordinators, and School Administration Coordinators may authorize requisitions and expenditures (invoice payments) up to \$25,000.

5.2.3 The Coordinator of Central Services, Coordinator of Information Technology, and the Purchasing Manager may authorize requisitions and expenditures (invoice payments) up to \$50,000.

5.2.4 The Controller of Financial Services may authorize requisitions and expenditures (invoice payments) up to \$75,000.

5.2.5 Directors and staff designated by the Superintendent may authorize requisitions and expenditures (invoice payments) up to \$100,000. Directors may designate additional staff within their department with signing authority, NOT to exceed \$25,000.

5.2.6 The Superintendent may authorize requisitions and expenditures (invoice payments) up to \$500,000.

5.2.7 The Board is required to authorize requisitions and expenditures (invoice payments) over \$500,000.

### **5.3 Exceeding Signing Authority Limits**

Splitting or dividing the purchase of goods or services to avoid exceeding an individual's authorized limit to purchase is prohibited.

## **5.4 Aggregate Values**

Where the aggregate of a purchase or expenditure exceeds the signing authority limits outlined in section 5.2 of this policy, approval from the next level of signing authority will be required.

5.3.1 Any change order to an existing contract with a value over \$500,000 requires formal board approval.

5.3.2 Any change order to a contract that brings the new aggregate value of the contract over \$500,000 requires formal board approval.

## **6. Purchasing Methods and Thresholds**

6.1 Any employee involved in purchasing goods or services (including construction) for any location must comply with the following requirements. Failure to comply with these requirements may result in the loss of purchasing privileges and/or other consequences defined in the board's Progressive Discipline for Employees Policy, (D006).

### **6.2 Goods**

#### **6.2.1 Standing Offers (Including Bulk-Order Items)**

Each year the Purchasing Division establishes standing offers with companies that offer the best value for common consumables, such as office supplies. Before buying any goods, employees must always consult the board's bulk-order list on Document Depot/Financial Services/Purchasing (see Appendix A). With the exception of low-value emergency purchases, all items listed on the bulk-order list must be purchased from suppliers who have been awarded tenders with the board.

The Purchasing Division reviews the bulk-order list annually and issues tenders for additional standing offers, where appropriate.

#### **6.2.2 Non-Standing Offer Items**

If an item is not included on the board's standing offer list, an employee may buy it using one of the three methods described in Figure 1.

Figure 1. Purchasing Options for Non-Standing Offer Goods

<b>Estimated Value</b>	<b>Acceptable Options</b>
<b>\$1,000 or less (before taxes, shipping &amp; handling)</b>	<ul style="list-style-type: none"> <li>• Purchase directly from a vendor using a board purchasing card</li> <li>• Send a purchase requisition to the Purchasing Division.</li> <li>• Request three (3) competitive and comparable written quotes from three qualified suppliers, where practical.</li> </ul>
<b>Between \$1,001 and \$10,000 (before taxes, shipping &amp; handling)</b>	<ul style="list-style-type: none"> <li>• Requires three (3) competitive and comparable written quotes from suppliers before making a purchase, where practical</li> <li>• The Purchasing Division is available to assist with obtaining three written quotes.</li> <li>• Notwithstanding Section 12 – “Fair Treatment for N.S. Suppliers”, if the services are not available through more than one supplier, buy from a single source. Complete an [Alternative Purchase Form] (see Policy 7 section, Figure 13); and attach it to the purchase requisition for approval by the Purchasing Manager.</li> </ul>
<b>Over \$10,000 (before taxes, shipping &amp; handling)</b>	<ul style="list-style-type: none"> <li>• Requires the Purchasing Division to issue a public tender, Request for Quotation, or Request for Proposals.</li> </ul>

### 6.2.3 Buying Goods for Resale

Goods purchased using funds authorized in the board’s annual budget must not be purchased with the intent to resell for profit. All goods purchased for resale or profit (e.g., school logo goods, clothing, confectioneries, promotional materials) must be purchased directly using school-generated revenues.

## 6.3 Services

### 6.3.1 Tendered Services

Each year the Purchasing Division establishes standing offers with companies that demonstrate best value in supplying a range of services commonly required at school and school board sites. Except in an emergency where health, safety, and security issues must be addressed immediately, all services must be purchased through suppliers that have been awarded a tender by the board.

### 6.3.2 Non-Tendered Services

If a standing offer does not exist for a required service, an employee may acquire it using one of the three methods described in Figure 2. The Purchasing Division maybe contacted to discuss acceptable options.

Figure 2. Purchasing Options for Non-Tendered Services

Estimated Value	Acceptable Options
<p><b>\$10,000 or less (before taxes, shipping &amp; handling)</b></p>	<ul style="list-style-type: none"> <li>• May use a board purchasing card or submit a purchase requisition to the board’s Purchasing Division for purchases up to \$1,000.</li> <li>• Send a purchase requisition with three quotes attached</li> <li>• Send a Request for Quote Form to the board’s Purchasing Division.</li> </ul> <p>In either case, compare prices and quality among three competitive, comparable suppliers before making a purchase, where practical.</p>
<p><b>Between \$10,001 and \$25,000 (before taxes, shipping &amp; handling)</b></p>	<ul style="list-style-type: none"> <li>• Requires three (3) competitive and comparable written quotes from suppliers before making a purchase, where practical.</li> <li>• The Purchasing Division is available to assist with obtaining three written quotes.</li> <li>• Notwithstanding Policy Section 12 – “Fair Treatment for N.S. Suppliers”, if the services are not available through more than one supplier, buy from a single source. Complete an Alternative Purchase Form (see Policy Section 8, Figure 13); and attach it to the purchase requisition for approval by the Purchasing Manager.</li> </ul>
<p><b>Over \$25,000 (before taxes, shipping &amp; handling)</b></p>	<ul style="list-style-type: none"> <li>• Requires the Purchasing Division to issue a public tender, Request for Quotation, or Request for Proposal.</li> </ul>

### 6.3.3 Employee/Contractor Services

When an individual is retained to provide a service, it is important to determine whether the person is an **employee** or a **self-employed individual**. Employment status directly affects a person's entitlement to Employment Insurance benefits. It can also have an impact on how a worker is treated under legislation such as the *Canada Pension Plan*, the *Employment Insurance Act*, and the *Income Tax Act*. The facts of the relationship as a whole will determine employment status. Any questions in determining employment status should be directed to either the Director of Human Resource Services or the Director of Financial Services who will make the determination.

If the relationship with the individual is considered to be an employer-employee relationship, the Halifax Regional School Board is required to withhold and deduct certain premiums and deductions from the payment to the individual for services rendered. For this reason, all payments to individuals that are considered by the Canada Revenue Agency (CRA) to be employees must be paid through the Board's Payroll Department and must be hired pursuant to Human Resources Department practices, including a Request for Approval form for a new hire.

If the worker is a self-employed individual (business relationship), he or she is considered to have a business. For more information, see [www.cra.gc.ca/business](http://www.cra.gc.ca/business)

Reference: Canada Revenue Agency (CRA) document RC4110(E) Rev. 06/12

See Appendix for Employer/Independent Contractor Checklist and Contract Form.

## 6.4 Construction, Renovations and Repairs

Employees are required to get three written quotes from suppliers for all repair, renovation, or construction projects that have an estimated value of \$25,000 or less (including applicable taxes) or request the Purchasing Division to get the three written quotes. The only exception is where health, safety, or security issues must be addressed immediately.

If there are fewer than three suppliers available to provide the service(s), the school or department must complete the Alternative Purchase Form (see Policy Section 7, Figure 13) for approval by the Purchasing Manager.

Figure 3. Purchasing Options for Construction, Renovations, and Repairs

Estimated Value	Acceptable Options
<p><b>\$10,000 or less</b> (Before taxes, shipping, &amp; handling)</p>	<ul style="list-style-type: none"> <li>• May use a board purchasing card for purchases up to \$1,000,</li> <li>• Submit a purchase requisition to the board’s Purchasing Division.</li> <li>• Send a Request for Quote Form to the board’s Purchasing Division.</li> <li>• Send a purchase requisition with three quotes attached.</li> </ul> <p>In either case, compare prices and quality among three competitive, comparative suppliers before making a purchase, where practical.</p>
<p><b>\$ 10,001 - \$25,000</b> (Before taxes, shipping &amp; handling)</p>	<ul style="list-style-type: none"> <li>• Requires three (3) competitive and comparable quotes from qualified suppliers.</li> <li>• The Purchasing Division is available to assist with obtaining three written quotes.</li> <li>• Notwithstanding Policy Section 12 “Fair Treatment for N.S. Suppliers”, if the service is not available through three suppliers, the school or user department will complete an Alternative Purchase Form (Figure 13) for approval by the Purchasing Manager.</li> </ul>
<p><b>Over \$25,000</b> (Before taxes, shipping &amp; handling)</p>	<ul style="list-style-type: none"> <li>• Requires the Purchasing Division to issue a public tender, Request for Quotation or Request for Proposal</li> </ul>

### 6.5 Tangible Capital Assets

The board is required to account for a tangible capital asset (TCA) in a manner that differs from other expenditure items. TCA's are acquisitions for which the cost exceeds the minimum threshold or value based on the class of assets. These assets are capitalized and depreciated over a set number of years. The class and thresholds are predetermined by the Nova Scotia TCA policy.

For any purchases that fall within the parameters of the provincial TCA policy, purchasing staff are required to provide the board’s Accounting Manager with a copy of the purchase order at the time the order is delivered to the vendor. If the order is a result of the tendering process, a copy of the award should be given to the Accounting Manager at the time of the award.

For purchase orders that involve capital lease payments, the total cost of the lease, covering the full term (typically three to five years), must be included in the calculation of the total cost for evaluation against the TCA policy.

The provincial TCA classes and amortization rates (Section 4000.30E) and accounting guidelines (Section 4000.09) can be found in Appendix B.

## **7. Alternative Purchasing (Including Sole Source)**

7.1 In specific circumstances, formal purchasing practices may not be in the best interest of the board and, as such, an employee may request approval for alternative purchasing in the following circumstances:

7.1.1 In case of emergencies, the board has the authority to obtain goods and/or services in the most expedient possible manner regardless of the amount. Emergencies are defined as circumstances or situations beyond anyone's control that could affect the health, life, or safety of students or personnel, or result in undue financial losses.

The employee must promptly inform the Purchasing Manager about any emergency purchases to ensure that all board requirements are met. (Refer to Part II "Purchasing Procedures – Emergency Purchases" Chapter 7-8 for additional information.)

7.1.2 A situation where tendering could reasonably be expected to compromise board confidentiality, cause economic disruption, or otherwise be contrary to the public interest.

7.1.3 To ensure compatibility with existing products; to recognize exclusive rights, such as exclusive licenses, copyright, and patent rights; or to maintain specialized products that must be maintained by the manufacturer or its representative.

7.1.4 Where, for technical reasons, there is an absence of competition, and the goods or services can be supplied only by a particular supplier and no alternative or substitute exists.

7.1.5 The procurement of goods or services for which there is a statutory monopoly that is controlled by a supplier.

7.1.6 Work to be performed on or about a leased building, or portions thereof, that may be performed only by the lessor.

- 7.1.7 Work to be performed according to the provisions of a warranty or guarantee.
  - 7.1.8 The procurement of a good or service to be developed in the course of and for a particular contract for research, experiment, study, or original development, but not for any subsequent purchases.
  - 7.1.9 The purchase of goods under exceptionally advantageous circumstances such as bankruptcy or receivership, but not for routine purchases.
  - 7.1.10 The procurement of subscriptions to newspapers, magazines, or other periodicals.
  - 7.1.11 Processes that foster the development of minority businesses.
  - 7.1.12 Processes that foster the development of sheltered-workshop programs.
  - 7.1.13 Goods and services from persons with disabilities, philanthropic institutions, or through employment-equity programs.
  - 7.1.14 Services of expert witnesses, specifically in anticipation of litigation or for the purpose of conducting litigation.
  - 7.1.15 Procurement of goods or services from another level of government.
  - 7.1.16 Where an unsolicited proposal is received, the board may consider a range of options, including a pilot project, partnership, or other arrangement that will be undertaken to assess the merits of the proposal. All unsolicited proposals will require alternative procurement approval by the Superintendent.
- 7.2 In reference to Section 502.3(E) of the Agreement on Internal Trade and Section 8 of the Province of Nova Scotia Purchasing Policy, an Alternative Purchase Form (Figure 13) must be completed and forwarded to the Purchasing Manager prior to making a purchase. In an emergency situation, employees must promptly inform the Purchasing Manager about any emergency purchase to ensure that all board requirements are met and follow the procedures outlined in Chapter 7, “Using Alternative Purchasing (Including Sole Source)”.

## **8. Ownership of Goods**

- 8.1 All items purchased in the name of the Halifax Regional School Board or any of its schools or board office sites are the property of the Halifax Regional School Board.

## **9. Unauthorized Purchases**

- 9.1 Employees may not use a purchasing card or any other purchasing method to make personal purchases.
- 9.2 Purchases that do not follow an approved purchasing method are considered unauthorized purchases and will remain the obligation of the person, school, or department that initiated the purchase. Directors, school principals and/or managers will be informed of any purchases not complying with HRSB policy.
- 9.3 Any invoices received for unauthorized purchases will be returned to the person, school, or department that initiated the order. The Purchasing Manager will advise them that they are personally responsible for any unauthorized goods or services purchased and that the board will not pay the invoices.

## **10. Purchasing Cards**

- 10.1 A coordinator, principal, or site supervisor may ask for a board purchasing card to be issued to any employee with signing authority, with the approval of the department director. Purchasing cards may only be used by the approved cardholder. The purchases (either goods or services) must be within the cardholder's transaction limit, monthly spending limit, and applicable budgets.

### 10.2 Travel Arrangements

If the cardholder is using their purchase card for travel arrangements (providing that travel has not been blocked), the cardholder can only do so for their own travel arrangements and not for other employees. For multiple employee travel arrangements, the employee must contact the Buyer to use the Board Travel Purchasing card. (Refer to Chapter 5 of the handbook.)

### **10.3 Purchasing Restrictions**

Purchasing cards cannot be used for:

- 10.3.1 Any item exceeding \$1,000 in value including HST, shipping, and handling charges except in special circumstances where a cardholder has been approved to have a higher limit
- 10.3.2 Alcohol purchases
- 10.3.3 Donations
- 10.3.4 Cash advances
- 10.3.5 Personal purchases
- 10.3.6 Any commitment requiring a purchasing agreement, contract, or arrangement obligating the Board to future services
- 10.3.7 Items available from a current board standing offer agreement (e.g., bulk order)
- 10.3.8 Any purchase intended to bypass the Purchasing Division's obligation to the competitive bidding process

### **10.4 Improper Use of Card**

- 10.4.1 Splitting an individual transaction into smaller amounts to circumvent a set limit may result in the loss of purchasing card privileges.
- 10.4.2 Any improper use of the card will result in consequences up to and including the revoking of purchasing card privileges or the termination of employment. See HRSB Progressive Discipline for Employees Policy D.006.
- 10.4.3 Purchasing cards belong to the Halifax Regional School Board and are designated to cardholders at a specific site. If an employee leaves the employ of the board or transfers to a new position, the purchasing card must be immediately returned to the purchasing card administrator. (See Appendix E, "Contacts".)

## **11. Ethical Purchasing**

- 11.1 All board employees and governing board members involved in purchasing, recommending purchases, or receiving any goods and/or services purchased by the board for use in the school system must comply with the following ethical purchasing requirements:
  - No contract or purchase will be divided into multiple amounts to avoid the requirements of this policy.
  - No employees or governing board members will stand to benefit personally or financially from a purchasing transaction.

## 11.2 Conflict of Interest

A conflict of interest exists where an employee's decisions and/or actions (in the exercise of the employee's duties) could be affected by:

- the employee's personal, financial, or business interests, or
- personal, financial, or business interests of relatives, friends, or associates of an employee.

Therefore, an employee or close relative of an employee of the Halifax Regional School Board must not engage in any type of buying or selling directly to the board for compensation of any kind without the prior approval of the Director of Financial Services. A close relative shall be defined as, but not limited to, spouse, mother, father, brother, sister, daughter, son, aunt, or uncle.

- 11.3 Any personal interest that may be reasonably seen by others to impinge on an employee's impartiality should be declared as a potential conflict of interest to Purchasing staff or to the employee's supervisor. (*Ministerial Education Act Regulations*, "Provincial Conflict of Interest Policy" 70 (1) Nov 7/03)
- 11.4 Employees and governing board members cannot bid on the Board's purchase of goods or services.
- 11.5 All gratuities, items or donations must be for the benefit of the Board. All items, donations and funds provided to the Board shall become the sole property of the Board. Employees and governing board members cannot accept any items, contributions, donations or money – directly or indirectly, from any person, company, firm, or corporation to which any purchase order or contract is or might be awarded, except in the following cases:
- where the items have a very small intrinsic value of \$50 or less,
  - where items are given for the use and benefit of the board, or
  - where the items offer moderate hospitality during the normal course of business and would not significantly exceed what the board would likely provide in return, and would not be perceived by others as influencing a business decision.
- 11.6 Before accepting significant items or donations for special events, the approval of the Director of Financial Services is required.
- 11.6.1 Board or school funds must not be used to buy holiday gifts for board employees or governing board members, items for staff, or items for board social functions.
- 11.6.2 Items and items for social functions may be purchased through an employee staff fund as long as the fund is derived exclusively from employee contributions.

- 11.6.3 Notwithstanding Section 3.2 of the School Based Funds Handbook, signing authorities may use board or school funds to purchase gifts for specific employee recognition provided the gift is of a small intrinsic value and does not exceed \$50.
- 11.6.4 Any donation, rebate, contribution or item that is proposed to the Board or a school as part of any Tender, Request for Quotation, or Request for Proposal, must be declared by the contractor/vendor in any bid document.

## **12. Fair Treatment of Nova Scotia Suppliers**

The board will comply with the following provincial framework for reciprocity.

### **12.1 Reciprocity**

The Province of Nova Scotia has developed a reciprocity framework to ensure that suppliers in the province receive fair treatment in their dealings elsewhere in Canada. To help ensure fairness, the Purchasing Division will consider and evaluate bids from other jurisdictions on the same basis that those jurisdictions would treat a similar bid from a Nova Scotia supplier. Where reciprocal treatment could result in a change in an award decision, the requesting department will be given the options and will choose which bid or bids will be awarded the contract. Any decision made by the requesting department will be based on budget considerations and will be final and irreversible.

### **12.2 Nova Scotia Preference**

Based on the principle of best value for government, and when deemed to be in the best interests of the province, departments may award tenders for goods manufactured or produced in Nova Scotia with a value of \$10,000 or less on the following basis:

1 <sup>st</sup>	Nova Scotia Manufacturers
2 <sup>nd</sup>	Nova Scotia Distributors
3 <sup>rd</sup>	Atlantic Canada Manufacturers
4 <sup>th</sup>	Atlantic Canada Distributors

## **13. Cooperative Purchasing**

- 13.1 The term “cooperative purchasing” refers to the practice of cooperating with other organizations to buy goods or services in bulk in order to save money. The Halifax Regional School Board recognizes that cooperative purchasing may generate economies of scale that result in best value for the taxpayer.
- 13.2 The board may participate in joint or cooperative tenders (which the suppliers then bid on) with the Province of Nova Scotia, Halifax Regional Municipality, and other schools boards where such participation yields best value for the taxpayer.

## 14. Approvals

14.1 Authority levels for approving tenders, RFP's, purchases, and contracts involving large commitments of money shall be as outlined in Figure 4. In all cases, the approval must be given before the contract or tender is awarded to the successful bidder.

Department/school approval is required prior to forwarding a request to Purchasing.

Figure 4. Approval Limits for Large Purchases and Contracts

<i>Amount / Terms</i>	<i>Approval</i>
School contracts or leases lasting more than 12 months (one year) that are specific to one department, school, or a group of schools, and where the contract value for goods exceeds \$10,000 and for services, the contract value exceeds \$25,000	Director of School Administration (or designate)
Tenders, RFP's, and contracts with a value up to \$50,000	Purchasing Manager
Tenders, RFP's, and contracts with a value of \$50,000 or more	Director of Financial Services (or designate)
Tender, RFP's, and contracts with a value of \$100,000 or more	Superintendent (or designate)
Tenders, RFP's, and contracts with a value of \$500,000 or more	Governing Board

## 15. Reporting and Monitoring

15.1 The Director of Financial Services and the Purchasing Manager will provide relevant information to the Superintendent on the implementation and compliance with this policy and procedures.

15.2 The Superintendent will submit an annual report to the Board on the implementation of this policy, purchasing activities and any recommendations for improving the purchasing policy and procedures.

# **PART TWO**

# **PROCEDURES**

*Approved June 25, 2008*

# Chapter 1. Glossary of Purchasing Terms

## **Best Value**

An assessment of the value of a good or service based on a range of factors that include quality, legal risk, safety, the cost and timeliness of delivery, maintenance and warranty provisions, overall cost, and educational value.

## **Board Funds**

Funds provided to HRSB by the Provincial Government, Halifax Regional Municipality, and Government of Canada or grants allocated through the Halifax Regional School Board budgeting process.

## **Bulk-Order Items / Bulk-Order List**

Goods (e.g., school and office supplies) that are typically used by a number of schools or departments and bought from suppliers who have been awarded a standing offer. A standing offer eliminates the need for schools or board departments to issue a request for quotes or tender each time they require the goods. See the Standing Offer List on Document Depot.

## **Capital Acquisitions**

Large dollar acquisitions defined by tangible capital asset thresholds. See Appendix B for more detailed information.

## **Charitable Donation**

A charitable donation is a voluntary transfer of property or cash that does not provide a material benefit to the donor or a member of the donor's family.

## **Competitive Process**

A process for acquiring supplies, equipment, and services in a way that ensures the best value for the funds spent; that meets specific needs; and that promotes fair and equitable relationships between the board and its suppliers.

## **Construction**

Construction means the building or construction of a structure, road, bridge, or other engineering or architectural work including reconstruction, demolition, repair, or renovation. It does not include professional consulting services related to the construction contract unless they are included in the procurement.

## **Contract**

An agreement between two or more parties that creates an obligation for each to do or refrain from doing something and that is enforceable in court.

## **Contract Authority Levels (Approvers)**

The financial signing authority rights assigned to individuals holding specific positions within HRSB authorizing the Purchasing Division to purchase goods and services on behalf of the school or department.

**Department of Education Funds**

Funding provided by the Department of Education, either capital or operational, on a project-specific basis.

**Document Depot**

An online repository for retrieving electronic forms and other documents for use in the Halifax Regional School Board. This is available to all authorized HRSB employees through “MyHRSB” intranet site. For more information about using Document Depot to obtain purchasing forms, contact the Purchasing Manager or buyer. See Appendix A.

**Emergency**

Emergency means a condition, which in the opinion of a designated HRSB employee, could affect the health, life, or safety of students or personnel, or result in undue financial losses to the HRSB if immediate action is not taken.

**Goods and Services**

Any materials, equipment, or services including but not limited to the following: office supplies; equipment; insurance; construction; maintenance and service contracts; cafeteria contracts; and professional and consulting services.

**GST**

Goods and Services Tax is the federal sales tax applied to most goods and services purchased by the HRSB sourced from outside Nova Scotia, New Brunswick, and Newfoundland and Labrador.

**HST**

Harmonized Sales Tax is the combined federal and provincial sales tax applied to most goods and services purchased by the HRSB sourced from within Nova Scotia, New Brunswick, and Newfoundland and Labrador.

**Public Invitation**

A public announcement of the board’s requests for quotes, proposals, or tenders through the board’s website, the provincial electronic purchasing bulletin board.

**Purchase Order (PO)**

A written legal contract in a standard form to formalize a purchase transaction between the board and a designated supplier. Purchase Orders are used to convey offers to suppliers and to accept offers from suppliers.

**Purchasing Card**

A charge card issued to authorized board staff for the purchase of low-dollar-value items.

**Purchasing Division**

The department responsible for the purchasing of goods and services on behalf of the HRSB.

**Purchasing Card Administrators**

The board buyer or those designated by the Purchasing Manager to administer the Purchasing Card Program for HRSB.

**Purchase Requisition**

The primary document signed by an employee with approved budget authority, allowing the Purchasing Division to purchase specific goods and services on behalf of a school or department.

**Request for Proposal (RFP)**

An invitation from the board to one or more suppliers to propose a solution to a problem, requirement, or objective. Suppliers are invited to provide detailed proposals in response to defined criteria for goods or services that will help the board resolve the problem or meet a requirement or organizational objective. Negotiations with vendors may be required to finalize the requirements.

**Request for Quotation (RFQ)**

An invitation from the board to one or more suppliers to submit a bid for providing goods and/or services. An RFQ involves only minimum specifications and is usually awarded to the lowest qualified bidder.

**Request for Tender (RFT)**

A formal written request for price submissions, normally accompanied by generic descriptions, performance specifications, and specific terms and conditions of supply.

**School-Based Funds**

School-based funds are defined as all funds available to or managed by a school other than funds provided by the approved budget of the board. These include a wide range of funds received, raised, or collected in the name of the school or a school activity for the benefit of the students of that particular school.

**Scope of Work**

Clearly outlines a project in detail stating the chronological deliverables of that project in order for it to be successfully completed.

**Sealed Submissions**

A process used to receive bids from suppliers in a way that maintains confidentiality and fairness. Suppliers are instructed to provide sealed-bid submissions, addressed to the board office, by the deadline time and date. Documents received after the closing time and date are not accepted and will be returned unopened to the supplier. Sealed written changes, corrections, samples, and other details are accepted if they are delivered to the board before the tendering deadline. Awards are made by a review committee consisting of at least a representative of the user department and the Purchasing Manager or alternate. Unsuccessful bidders are advised and an award letter is sent to the selected supplier(s).

**Service**

Installation, maintenance, or repairs to existing equipment or buildings, or work done for others as an occupation or business (e.g., consultants).

**School Insurance Program (SIP)**

A *not-for-profit* organization that manages all aspects of property and casualty-related insurance for the school boards of Nova Scotia and the Nova Scotia Community College (NSCC).

**Sole Source**

A situation where there is only one available supplier of a required product or service that meets the requirement of the board. These sole-source situations are clearly identified under Section 6 “Alternative Purchasing”.

**Specifications**

The detailed requirements, materials, dimensions, and quality of work for a product being built, installed, or manufactured.

**Standing Offer**

A contract establishing firm preferred pricing to provide goods or services that are typically used by a number of departments or sites. The term (length of contract) of the standing offer can vary and must be clearly defined in the tender documents.

**Tender**

The competitive process used to purchase goods with a value greater than \$10,000 and to purchase services with a value greater than \$25,000. All tenders are evaluated with best-value criteria and awarded for one-time or ongoing (standing offer) purchases.

## Chapter 2. Roles & Responsibilities

The governing board and all board employees have a role in ensuring that purchasing is done responsibly.

### 2.1. Governing Board

The governing board is responsible for approving:

- 2.1.1 the *Purchasing Policy (E001)*
- 2.1.2 purchases or expenditures with a value of \$500,000 or more before the contract, tender, or RFP is awarded to the successful bidder

### 2.2. External Auditor

As part of the annual review, the board's external auditor is responsible for auditing the board's financial statements and may include specific purchasing practices, and for alerting the board of any potential concerns as part of the annual Audit Management Letter.

### 2.3. Superintendent

The Superintendent (or designate) is responsible for:

- 2.3.1 ensuring that this policy and its procedures are fully implemented and periodically reviewed by the Purchasing Division to ensure compliance with federal and provincial regulations
- 2.3.2 approving tenders, RFP's, and resulting contracts with a value of \$100,000 or more before the tender or RFP is awarded to the successful bidder

### 2.4. Director, Financial Services

The Director, Financial Services (or designate) is responsible for:

- 2.4.1 overseeing implementation of this policy
- 2.4.2 updating the policy and procedures, as required
- 2.4.3 ensuring that employees receive professional development to help them implement this policy
- 2.4.4 monitoring compliance with this policy and working with directors (or designates) to address cases where a board employee violates this policy
- 2.4.5 approving tenders, RFP's, and contracts with a value exceeding \$50,000 or more before the contract or tender is awarded
- 2.4.6 reviewing tenders, RFP's, and contracts with a value of more than \$100,000 prior to presenting them to the superintendent for approval

## **2.5. Purchasing Division**

The Purchasing Division is responsible for ensuring the following benefits are achieved:

- 2.5.1 continuity of supply
- 2.5.2 establishment of product and service specifications, and standards in consultation with the school or user department
- 2.5.3 review of market conditions
- 2.5.4 promotion of favorable supplier partnerships and end-user relationships
- 2.5.5 promotion of product standardization
- 2.5.6 promotion of ethical business practices and open and transparent acquisition processes
- 2.5.7 procurement of all goods and services ensuring best value consistent with product quality, economic conditions, and market compliance
- 2.5.8 assistance to schools and departments in developing contracts and in the understanding of contractual terms and conditions
- 2.5.9 review of all contracts to ensure legal and trade compliance prior to signing-authority approval
- 2.5.10 proactively meeting the needs of the HRSB

## **2.6. Purchasing Manager**

The Purchasing Manager is responsible for:

- 2.6.1 providing a leadership role within the Financial Services Department with regard to purchasing and acquisitions throughout the board
- 2.6.2 approving tenders or RFP's with a value up to \$50,000
- 2.6.3 initiating and maintaining effective and professional relationships with suppliers
- 2.6.4 informing schools or departments whenever a purchase violates the policies of the board (e.g., exceeding contract thresholds, splitting purchase orders)
- 2.6.5 establishing procedures for the punctual delivery of specified goods and services in the correct quantity and quality at the quoted prices
- 2.6.6 receiving and responding to complaints from suppliers
- 2.6.7 receiving and responding to complaints from board employees regarding the quality of goods and services from approved suppliers
- 2.6.8 developing, communicating, and adhering to board standards for issuing and awarding tenders

- 2.6.9 ensuring the HRSB's compliance to all federal and provincial regulations with respect to the procurement of goods and services, including matters related to *Freedom of Information and Protection of Privacy Act*, OHS, workers' compensation, and trade agreements
- 2.6.10 managing the Purchasing Card Program and the Purchasing Card Administrator

## **2.7. Principals**

Principals are responsible for:

- 2.7.1 following the Board's *Purchasing Policy* when procuring all goods and services, whether using school funds, board funds or donations
- 2.7.2 contacting the Purchasing Division to develop and review proposed contracts
- 2.7.3 ensuring that school staff adhere to this policy

## **2.8. Manager, Regional Accounting Services**

The Manager, Regional Accounting Services is responsible for:

- 2.8.1 providing advice and support to schools related to the implementation of Financial Services policies

## **2.9. School Administration Department**

The School Administration Department is responsible for:

- 2.9.1 approving, in compliance with Section 6 – Signing Authority and under the guidance of the Purchasing Division, contracts and lease agreements specific to one school or group of schools that will last more than 12 months and are outside the control of centrally negotiated contracts, and where the contract value for goods exceeds \$5,000 and for services the contract value exceeds \$10,000

## **2.10. Operations Services Department**

Operations Services Department is responsible for:

Technology Services is responsible for:

- 2.10.1 establishing maintenance and renovation standards and specifications
- 2.10.2 advising other departments and schools about acquisition of quotes for building and grounds upgrades, repairs, and renovations
- 2.10.3 providing on-going support for building and grounds performed through Operations Services Department

## **2.11. Technology Services**

Technology Services is responsible for:

- 2.11.1 advising other departments and schools about technology purchases such as computer equipment, software, and telecommunication services
- 2.11.2 approving technology purchases such as computer equipment, software, and telecommunication services.
- 2.11.3 providing ongoing support for technology purchased by or in consultation with Technology Services.
- 2.11.4 establishing technology standards and specifications
- 2.11.5 issuing purchase requisitions to the Purchasing Division for technology requirements

## **2.12. Other Supervisory Personnel**

Other supervisory personnel, including but not limited to directors, coordinators, managers, and school administrators, are responsible for:

- 2.12.1 complying with this policy
- 2.12.2 managing the budget for their area of responsibility
- 2.12.3 ensuring that staff are informed of and also comply with this policy and the accompanying procedures

## **2.13. Buyer**

The board's Buyer is responsible for:

- 2.13.1 providing support, guidance, and advice to board staff, including school employees, regarding purchasing decisions
- 2.13.2 monitoring proactively market conditions for best value for goods and services and advising schools and departments
- 2.13.3 administering the Purchasing Card Program and the *Purchasing Policy* under the direction of the Purchasing Manager

## **2.14. Purchasing Clerks**

Purchasing Clerks are responsible for:

- 2.14.1 processing purchase requisitions
- 2.14.2 generating purchase orders
- 2.14.3 responding to schools, departments, and suppliers on requests for purchasing information

## **Chapter 3. Ethical Practices**

### **3.1 Ethical Purchasing**

- 3.1.1 Maintain a high standard of honesty and integrity in all business relationships, both inside and outside the board.
- 3.1.2 Advance the highest standard of professional conduct.
- 3.1.3 Consider first the interest of the board in all transactions, and carry out and support its established policies.
- 3.1.4 Buy without prejudice seeking the best value for each dollar spent.
- 3.1.5 Do not use one's position for personal benefit. Reject all improper business practices.
- 3.1.6 Avoid any undue influences that might produce a conflict of interest or injure the board's reputation.
- 3.1.7 Cooperate with all organizations and individuals engaged in activities that support ethical purchasing practices and materials management.
- 3.1.8 Ensure that all acquisitions conform to the laws of Canada and Nova Scotia and support all applicable inter-provincial trade agreements.

### **3.2 Unethical Practices**

Unacceptable practices include:

- 3.2.1 Directing business to a supplier because the supplier is your personal friend.
- 3.2.2 Directing business to your personal business.
- 3.2.3 Neglecting to get three quotes for purchases over \$1,000 without receiving approval for an Alternative Purchase request.
- 3.2.4 Accepting gifts from a supplier in exchange for business.
- 3.2.5 Using a purchasing card for any unauthorized or inappropriate acquisition or for personal purchases.

## Chapter 4. Contract Types and Competitive Purchasing

### Contract Types

The process of acquiring goods and services establishes a contractual relationship. By completing a purchasing process, the HRSB and its schools are contractually binding themselves to purchase goods or services, and the successful vendor is contractually binding itself to provide those goods or services in accordance with the terms and conditions of the purchasing process.

It is important that contractual obligations are clearly spelled out in writing to reduce the risk to the board or the school. The contractual arrangement can be documented in several ways depending on the nature of the purchase, but the key objectives are to acquire a contract that:

- is in writing
- is signed by both parties
- specifies timelines for the extent of the obligation
- clearly outlines the service levels, performance, or expectations of both parties
- outlines roles and responsibilities of both parties
- has clear termination clauses
- is written in clear, plain language

Without properly executed contract documents, the board and/or schools are at risk of not receiving the goods or services they expect and incurring costs that are not good value for the dollars spent.

### Types of Contracts

The type of contract document depends upon the nature of the purchase. As well, there will be board contracts for system-wide purchases and individual school contracts for purchases that are solely for that school.

Board Contracts – The Purchasing Division, a sub-group of the Financial Services Department, manages the purchasing function for many goods and services that are provided for all schools and departments.

For tenders and standing offers for goods (bulk orders), the actual tender document itself is typically worded to include all of the terms and conditions of the purchase that would normally be included in a contract document.

In these situations, the Purchasing Division must prepare a letter of award to the successful vendor that states a contract is being awarded based on the terms and conditions in the tender document. If there are any other provisions that Purchasing wishes to add for clarification, they would be added to the award letter.

Contract or award letters are not required for purchases of goods below \$5,000 unless the Purchasing Division deems it necessary based on the nature of the purchase.

For purchases of services, a contract document is required in all cases. The contract document may contain much of the information in the tender or RFP, which can be referenced in the contract document; however, a separate contract is required. The Purchasing Division has many contract templates that can be used depending on the nature of the service.

In the case of services, it is important that the final contract clearly specifies the quantity and quality of the services being provided, the basis for pricing, the timelines of the contract, the termination provisions, and the contract terms and conditions.

The requirements outlined for service contracts also apply to the provision of construction, renovations, and repairs. The contract for construction, renovations and repairs for estimated values below \$25,000 may be a letter that summarizes the information requested in a quote. For contracts in excess of \$25,000, a formal contract must be completed.

Any school/office purchasing goods and services with a value exceeding \$10,000 for goods, and \$25,000 for services or construction, up to a value of \$50,000, requires contract approval by the Purchasing Manager. Purchases in excess of \$50,000 require contract approval by the Director of Financial Services, and purchases in excess of \$100,000 require contract approval by the Superintendent. Any board or school purchases with a value in excess of \$500,000 require contract approval by the governing board.

School Contracts – Consistent with the thresholds and requirement for contracts related to board-wide purchasing, schools that purchase goods and services specifically for their school are required to complete contract documentation depending on the type and extent of the purchase.

Examples of purchasing that takes place at the individual school level include, but are not limited to:

- cafeteria operations
- student photos
- yearbooks
- playground equipment
- plaques, trophies, awards

Schools are required to follow the purchasing guidelines outlined in this handbook in the provision of any goods and services at the school level that requires Board or School based funds. If the school administration is conducting the purchasing process, these guidelines apply.

Contracts are necessary at the school level to reduce the risk to schools; ensure roles, responsibilities and performance expectations are clearly outlined; and ensure the purchasing occurs within the specified timeframes.

For school contracts, the Finance Department is required to review and the Director of School Administration or their designate must approve the following contracts;

- Multi-year contracts (contracts exceeding 12 months) and with a value in excess of \$25,000
- Contracts for the purchase of goods in excess of \$10,000
- Contracts for the purchase of services in excess of \$25,000

In all cases, contracts for the provision of goods and services shall not exceed 5 years without the approval of the board

If there is any uncertainty as to whether a contract document is required, contact the Purchasing Division.

## Competitive Purchasing

With the exception of goods and services listed later in this chapter (see “Exceptions to the Purchase Order Process” Section 4 - below), all goods and services must be purchased through the standard, competitive-purchasing methods described below.

GOODS		
Total Estimated Value (Before taxes, shipping & handling)	Procedure	Approval Required
Bulk-Order Items	Requisition Form	Principal or Site Supervisor/Manager
Less than \$1,000	Purchasing Card or contact the Purchasing Division	Cardholder/direct Supervisor on statement at month end
\$1,000 to \$10,000	Requires three competitive and comparable written quotes, where practical, or contact the Purchasing Division to request quotes.	Principal or Site Supervisor/Manager
More than \$10,000	Public tender through Purchasing Division	Purchasing Manager and Principal or Site Supervisor/Manager

<b>SERVICES</b>		
<b>Total Estimated Value (Before taxes, shipping &amp; handling)</b>	<b>Procedure (Expectations)</b>	<b>Approval Required</b>
Existing Contracts for Tendered Services	Requisition Form	Principal or Site Supervisor/Manager
Less than \$10,000	Requires three competitive and comparable written quotes, where practical, or contact the Purchasing Division to request quotes	Principal or Site Supervisor/Manager
\$10,000 to \$25,000	Requires three competitive and comparable written quotes or contact the Purchasing Division to request quotes	Principal or Site Supervisor/Manager
More than \$25,000	Request a public tender through Purchasing Division	Purchasing Manager and Principal or Site Supervisor/Manager

<b>CONSTRUCTION, RENOVATIONS, AND REPAIRS</b>		
<b>Total Estimated Value (Before taxes, shipping and handling)</b>	<b>Procedure</b>	<b>Approval Required</b>
Existing Contracts for Tendered Services	Requisition Form	Principal or Site Supervisor/Manager
Up to \$25,000	Requires three competitive and comparable written quotes, where practical, or contact the Purchasing Division to request quotes	Principal or Site Supervisor/Manager
More than \$25,000	Requires a public tender through the Purchasing Division	Purchasing Manager and Principal or Site Supervisor/Manager

## **Exceptions to the Purchase Order Process**

Not all purchases require a purchase order. The following items may be purchased directly and processed through Accounts Payable (see Chapter 11: “Accessing Board Accounts/Budgets”):

- petty cash items
- training and education
- conferences
- courses
- seminars
- memberships
- periodicals
- magazines
- subscriptions
- staff training
- staff development
- staff workshops
- reimbursable employee expenses
- meal allowances
- travel expenses
- hotel accommodations
- mileage
- licences (for vehicles, elevators, radios, etc.)
- charges to or from other government bodies or Crown corporations, except for construction and/or maintenance projects.
- municipal and other utilities including water and electricity

## **Using a Standing Offer**

A standing offer is a pricing arrangement with a supplier resulting from a tender for specific items. The supplier has a record of HRSB pricing, and the supplier will supply specific items at the HRSB price. The board has standing offers (firm-preferred pricing) in place with many suppliers for a variety of goods and services. Before making purchases, consider whether the requirements can be fulfilled through an existing contract or supplier agreement. A listing of current contracts/standing offers is available on the board's website under the Financial Services/Purchasing Division of Document Depot.

**Note:** It is mandatory that any existing agreement be used to take advantage of volume economies and honour the board's contractual obligations with our suppliers.

## **International Orders**

In order to ensure that the HRSB is in compliance with Canada Revenue Agency (CRA) and the new import regulation, Administrative Monetary Penalty System (AMPS), which applies substantial penalties to non-compliant organizations, the following requirements must be met for all international orders for goods and services:

- For goods with a total value under \$1,000 Canadian:
  - i) The purchase may be made with an HRSB purchase card but must be shipped through the postal system, and
  - ii) If the goods are too large to go through the postal system, the purchase must be made with a purchase requisition through the Purchasing Division.
- For goods or services with a total value exceeding \$1,000, except for memberships to international organizations, the goods or services must be made with a purchase requisition through the Purchasing Division.

## **Sustainable Procurement (Environmentally and socially responsible purchasing)**

The Halifax Regional School Board (HRSB) supports sustainable procurement, and as such, may choose to procure environmentally friendly and socially responsible goods and services where feasible and economically practical.

## **Chapter 5. Purchasing Card Program**

### **Purpose**

The purpose of the HRSB Purchasing Card Program is to establish a more efficient, cost-effective method of purchasing and payment-for small-dollar transactions. The program is designed to replace a variety of processes including low-value purchase orders, requisitions, and cheque reimbursements. A purchasing card must only be used for board business; never use it for personal purchases.

If the cardholder is using their purchase card for travel arrangements (providing that travel has not been blocked), the cardholder can only do so for their own travel arrangements and NOT for other employees. For these situations, contact the Buyer to use the Board Travel Purchasing card. (Refer to page 5-6 of handbook.)

Purchasing cards are ideal for buying small-value purchases under \$1,000. The card can be used for in-store purchases as well as for mail, fax, or Internet orders. As with any credit card, you must be cautious and deal with reputable suppliers and secure websites.

#### **Following are some appropriate uses for the purchasing card (not to exceed \$1,000):**

- curriculum materials
- subscriptions, seminars, books, video tapes
- miscellaneous maintenance requirements
- non-tendered office supplies
- computer maintenance expenses and computer software

The Purchasing Card Program is NOT intended to avoid or bypass appropriate purchasing or payment procedures. Instead, the program is intended to complement existing processes (e.g., tenders, requests for quotations, or requests for proposals).

All cardholders must follow these rules:

- NEVER use the card for personal use of any kind.
- NEVER split or divide purchases to bypass the per-transaction credit card limit.
- NEVER use the card for items that are available through purchasing agreements and negotiated contracts including tendered items such as school supply bulk orders, science supplies, etc.
- NEVER use the card to obtain cash advances.
- NEVER use the card to buy products or services that constitute an inappropriate use of board funds (e.g., alcohol purchases, holiday gifts).

*Note:* Any improper use of the card will result in severe consequences up to and including termination of employment. See HRSB *Progressive Discipline for Employees Policy D.006*.

## **Eligibility**

Purchasing cards are generally issued to school principals, vice principals, and board administrative staff to help them conduct board business. Card use is audited, and cards may be rescinded at any time.

## **Obtaining a Purchasing Card**

Follow these steps to obtain a purchasing card:

1. Get a Purchasing Card Application Form (see Figure 7) from the Document Depot or by contacting the Purchasing Card Administrator listed in “Appendix E: Contacts”.
2. Complete the application form and have it signed by the appropriate manager/supervisor.
3. Fax the form to 464-0161 for processing.
4. You will be notified by the Purchasing Card Administrator when your new card arrives at the board office.
5. When you arrive at the Purchasing Division to pick up your new card, you will be asked to sign a Purchasing Card Agreement (Figure 8). Please note that only the cardholder can pick up and sign for the new card. Your signature on the Purchasing Card Agreement indicates that you understand the rules for using the card. In particular, you are responsible for any purchases made with your card and for notifying the bank immediately if your card is lost or stolen.
6. Call the number on the card to activate your card.
7. Sign the back of the card immediately, and keep the card in a secure place. You may begin using your purchasing card as soon as you have activated it.

**Note:** For security purposes, you will be asked to provide your mother’s birth name as indicated on your application form. If you cannot remember the name you provided on the application form, contact the Purchasing Card Administrator. (See “Appendix E - Contacts”.)

## **Increasing the Card Limit**

The maximum single-transaction limit for most cards is \$1,000. In addition to a single-transaction limit, each card is assigned an individual monthly credit limit. The monthly limit is based on your annual school/office budget or your projected requirements. If the limit is too low for your monthly requirements, contact your immediate manager or supervisor in writing to re-evaluate your limit. If your manager or supervisor determines you need a higher limit, he or she will notify one of the card administrators by e-mail and request an increase on your behalf. The card administrator will notify you when your monthly limit has been changed.

## **Declined Transactions**

The board may block some suppliers from the program. If you present your card to any of these suppliers, the transaction will be declined. Purchases from suppliers that you currently use as a source for products or services should be accepted. If your card is declined, and you feel this should not have occurred, please call the number on the back of your credit card to determine why the card was declined. If necessary, contact the Purchasing Card Administrator only after you have spoken with a representative from the credit card company. (See “Appendix E - Contacts”.)

## **Payments**

Purchases made with a purchasing card are charged against your card on the business day following your purchase. For example, if you buy an item using your card on February 15<sup>th</sup>, the charge shows up on your card February 16<sup>th</sup>; however, if the 15<sup>th</sup> was a Friday, the charge will not go against your card until the next business day (Monday). The funds will be deducted from your budget in the last week of March when the information is uploaded into our SAP Accounting System.

The purchasing cycle runs from the 28<sup>th</sup> of one month to the 27<sup>th</sup> of the next month (e.g., January purchases run from the 28<sup>th</sup> of December to the 27<sup>th</sup> of January). The monthly credit limit on all HRSB purchasing cards is refreshed on the 28<sup>th</sup> of each month.

## **Reconciling the Statement**

Keep all receipts for the goods and services you buy with your purchasing card. If you purchase by phone, mail, or Internet, the supplier must include a receipt with the goods when the product is shipped to you, or you must print the shipping information or invoice from the website.

All cardholders must complete the following steps each month:

- Review your statement for accuracy.
- Ask the supplier to provide documentation of the accurate price if the receipt or invoice does not match the charge on the statement.

It is the cardholder’s responsibility to verify their statement for accuracy and to receive approval from their supervisor for the purchases.

In the event of a discrepancy:

- Contact the supplier, and attempt to resolve the error.
  - If the supplier agrees that an error has been made, a credit will be issued against your purchasing card account by the supplier.
  - Cash or cheque refunds are strictly prohibited.
  - Highlight the transaction in question on your statement as a reminder.
  - Ensure the correction appears on your next statement.
1. If the supplier does NOT agree that an error has been made and you wish to dispute the charge, you must do so within seven days of the date on your statement. Contact the Purchasing Card Administrator by e-mail or by phone (see “Appendix E - Contacts”). State that you would like to dispute a charge on your card, and give all pertinent details. Then highlight the transaction in question on your statement and fax it to 464-0161. The card administrator will notify the bank, which will immediately credit your account. Watch future statements to ensure that the credit shows up on your next statement.
  2. Each card has a default account number hard-coded into its accounting code line. If you wish to charge purchases to another account code, you must circle those charges on the FRONT of your statement and indicate the alternate account number you wish to use.

For example, the default account number for a school credit card would be:

- Cost Element: 786400 (supplies/materials)
- Cost Centre: 54XXX115
  - 54 = HRSB
  - XXX = 3 digit school/location code
  - 115 = instructional

If you used the purchasing card to purchase school-accreditation materials, the account number would be 786400 54XXX170. Therefore, in order to charge the purchase to your accreditation budget, you must circle those charges on the front of your statement and indicate the alternate account number 786400 54XXX170.

3. Sign your statement to confirm all purchases.
4. Attach all original receipts to the statement. Receipts must specify the details of each transaction and must show the amount of tax paid to qualify for a Harmonized Sales Tax (HST) rebate. Debit receipts are not acceptable because they do not show the amount of HST paid and the company’s HST number, and so they cannot be used to claim the HST rebate.

5. Send your reconciled statement and original receipts to your principal/supervisor/manager for review and approval. The principal/supervisor/manager must send your statement and receipts to the Purchasing Division for processing no later than the 20<sup>th</sup> day of the statement month. If your statement has not arrived at your school or office by the usual time, contact the card administrator who will print a statement for you from the website and verify your correct mailing address.

*Note:*

- Please remember that only statements with balances are mailed out. You will not receive a statement if you have not made purchases during the month.
- If you fail to reconcile and send in your statements with all receipts on a timely basis, your card privileges may be terminated.
- Cardholders may be personally responsible for reimbursing the board for any purchases that are not accompanied by original receipts with monthly reconciled statements.
- If you have not received all the receipts for the month's statement, you must contact the supplier and request a copy of each missing receipt. Do not wait until all the receipts arrive before forwarding the reconciled statement to Purchasing. Instead, send what you have, and then fax the remaining receipts to 464-0161 when you receive them and send the original receipts by mail. Waiting may mean your statement will arrive after the card purchases have been processed (uploaded into the SAP Accounting System) and your school/office will lose all of the HST rebate.
- All documents will be stored by Financial Services for audit purposes.

## **Board Travel Purchasing Card**

For the convenience of staff travelling for board business who do not have an HRSB purchasing card or whose card is blocked for travel, the board's Travel Purchasing Card may be used.

In order to charge travel expenses against the board's Travel Purchasing Card, each individual employee must complete and sign the Request for Air Travel Booking form and/or the Request for Conference/Hotel Reservations form (available on Document Depot/Financial Services/Purchasing), which must be approved by their supervisor.

*Note:* Once the forms are received, the Buyer will make travel arrangements for each individual employee.

### **Request for Air Travel Booking**

- When completing this form, enter your name as it appears on your photo identification. The airport ticket agent will check your photo ID name, which must be an exact match to your electronic ticket name.
- It is important to record the phone number of your hotel so the airline can contact you regarding any changes in flight plans.
- A completed form must be signed by your school principal or supervisor and faxed to the board's Buyer at 464-0161.

See Figure 5 for a sample completed form. Blank forms are included in Appendix F.

### **Request for Conference/Hotel Reservations**

- If there are specific registration forms that must be completed for a conference, attach them to the Request for Conference/Hotel Reservations form. The Buyer will register you for the conference and confirm registration with you by return e-mail.
- A completed form must be signed by your school principal or supervisor and faxed to the board's Buyer at 464-0161.

See Figure 6 for a sample completed form. Blank forms are included in Appendix F.

Figure 5. Request for Air Travel Booking (SAMPLE) – Page1


		<h2 style="margin: 0;">Request for Air Travel Booking</h2>	
<b>PERSONAL INFORMATION:</b>			
EMPLOYEE NAME: <b>John Brown</b>		(As it appears on your photo identification - required for Airport check in)	
<b>HOME INFORMATION</b>		<b>WORK INFORMATION</b>	
Street Address: <b>25 Herring Bone Way</b>		Employee/Prof No: <b>400001234</b>	
City: <b>Dartmouth NS</b>		Work Location: <b>Gordon Bell Building</b>	
Postal Code: <b>B3A 3P2</b>		Work Phone/Ext No: <b>(902) 464-2000 #1234</b>	
Home No: <b>(902) 466-0258</b>		Cell No: <b>(902) 223-5671</b>	Fax Number: <b>(902) 464-5582</b>
Gender: Male <input checked="" type="checkbox"/> Female: <input type="checkbox"/>		E-mail Address: <b>jbrown@hrsb.ns.ca</b>	
<b>TRAVEL INFORMATION:</b>			
Hotel Name/Phone Number:	<b>Hotel Boston</b>		<b>(978)928-3826</b>
Departure City/Airport: <small>(If other than Halifax)</small>			
Destination City/Province:	<b>Boston, Massachusetts</b>		
Destination Airport:	<b>Logan International</b>		
Departure Date:	<b>Tuesday, September 18, 2007</b>		AM <input checked="" type="checkbox"/> PM <input type="checkbox"/>
Return Date:	<b>Friday, September 21, 2007</b>		AM <input type="checkbox"/> PM <input checked="" type="checkbox"/>
Indicate your seat preference:	Aisle <input type="checkbox"/> Window <input checked="" type="checkbox"/>		(If this option is available)
<b>ACCOUNTING INFORMATION:</b>			
Charge to:	Account Number <b>631200 54026252</b>		
Employee's Signature:	<i>John Brown</i>		
Supervisor's Name:	<b>Mary Jane Smith</b>		
Supervisor's Signature:	<i>Mary Jane Smith</i>		Date: <b>4-Sep-07</b>
Maximum Approved Fare:	<b>\$1,000</b>		
PLEASE INDICATE YOUR PREFERENCE FOR FLIGHTS ON PAGE 2			

Figure 5. Request for Air Travel Booking (SAMPLE) – Page 2

REQUEST FOR AIR TRAVEL - PAGE 2

Listed below are airline web links for your convenience. If you would like to choose a flight or flights that particularly suit your travel needs, please enter the information below. We will attempt to book your preferred flights. Your air travel will be booked and paid with the Board's travel Mastercard and charged to the account number indicated on Page 1.

[www.westjet.ca](http://www.westjet.ca)      <http://www.aircanada.com/en/home.html>      <http://www.flightnetwork.com/>  
[www.expedia.ca](http://www.expedia.ca)      <http://www.cheapticketscanada.com/index.php?id=flights>

Website Used:    Westjet       Air Canada       Flightnetwork       Cheaptickets   
                          Expedia.ca       Other \_\_\_\_\_


DEPARTURE			RETURN TRIP HOME		
1st Choice Departure	<b>8:20 a.m.</b>	Departing Flight # <b>AC8893</b>	1st Choice Return	<b>7:00 p.m.</b>	Departing Flight # <b>AC8896</b>
Airline/City	<b>American/Chicago</b>	Connecting Flight # <b>A2285</b>	Airline/City		Connecting Flight #
2nd Choice Departure		Departing Flight #	2nd Choice Return		Departing Flight #
Airline/City		Connecting Flight #	Airline/City		Connecting Flight #
3rd Choice Departure		Departing Flight #	3rd Choice Return		Departing Flight #
Airline/City		Connecting Flight #	Airline/City		Connecting Flight #
Additional Instructions: <b>Stopover in Chicago on Board business.</b>			Additional Instructions: <b>Direct flight preferred.</b>		

Unless indicated otherwise, the most economical flights will be booked. In most cases, these tickets will be non-refundable and non-transferable. Same day changes may be permitted, but there will be a cost associated with the change. (Please use the Additional instructions section to reference any variances from this process, including the purchase of insurance, which will not normally be selected.)

**FAX COMPLETED FORM TO 464-0161**

**Flight information will be confirmed to the e-mail address noted on Page 1.**

Figure 6. Request for Conference/Hotel Reservations (SAMPLE) – Page 1

 <p><b>Halifax Regional School Board</b></p>	<p><b>REQUEST FOR CONFERENCE/HOTEL RESERVATIONS ON BOARD TRAVEL CARD</b></p>
<p><i>PLEASE COMPLETE ONE FORM PER EMPLOYEE</i></p>	
<p><i>PERSONAL INFORMATION:</i></p>	
<p><b>EMPLOYEE NAME: John Brown</b> (AS IT APPEARS ON YOUR PHOTO IDENTIFICATION)</p>	
<b>HOME INFORMATION</b>	<b>WORK INFORMATION</b>
<b>STREET ADDRESS:</b> 25 Herring Bone Way	<b>EMPLOYEE # OR PROF #:</b> 400001234
<b>CITY:</b> Dartmouth NS	<b>WORK LOCATION:</b> Gordon Bell Building
<b>POSTAL CODE:</b> B3A 3P2	<b>WORK PHONE/EXT:</b> 464-2000 #1234
<b>HOME #:</b> (902) 446-0258	<b>CELL #:</b> (902) 223-5671
<b>AGE:</b> 35	<b>FAX NUMBER:</b> (902) 464-5882
<b>GENDER:</b> Male: <input checked="" type="checkbox"/> Female: <input type="checkbox"/>	<b>E-MAIL ADDRESS:</b> jbrown@hrsb.ns.ca
<p><i>CONFERENCE INFORMATION:</i></p>	
<b>NAME OF CONFERENCE:</b>	International Maintenance Conference
<b>LOCATION OF CONFERENCE:</b>	Hotel Boston
<b>CONFERENCE DATES:</b>	Tuesday, September 18th to Friday, September 21, 2007
<b>CONFERENCE BOOKING INFO:</b> (If a specific registration form is required please attach the completed form)	Call Justina @ (978) 928-4567  Completed Conference registration form attached
<b>CONFERENCE FEES:</b>	\$600 US
<p><i>HOTEL INFORMATION:</i></p>	
<b>NAME OF HOTEL:</b>	Hotel Boston
<b>ROOM PREFERENCE:</b>	SMOKING <input type="checkbox"/> OR NON-SMOKING <input checked="" type="checkbox"/> <b>PHONE:</b> (978) 928-3826
<b>HOTEL CITY/PROV OR STATE:</b>	Boston, Massachusetts
<b>DATES TO BOOK:</b>	Tuesday, September 18th to Thursday, September 20th, 2007
<b>NUMBER OF NIGHTS:</b>	3
<b>ROOM/BED PREFERENCE:</b>	DOUBLE <input checked="" type="checkbox"/> TWO BEDS <input type="checkbox"/>
<b>SHARING DOUBLE ROOM WITH:</b>	N/A



**The transactions reported on our school account do not equal the amount charged by the supplier. Why?**

When MasterCard entries are uploaded into the board's accounting system your school/office account is automatically rebated 68% of the HST paid. You are not charged for the full amount of the HST and, therefore, the figure on your statement will be lower than the cost of your purchase. However, for books, the total Goods and Services Tax is rebated, so your account will only be charged the cost of the books before tax.

**Disposing of or Cancelling a Card**

The purchasing card belongs to the Halifax Regional School Board. It should be kept safe, just as you would keep your personal credit cards safe. **If your card is lost or stolen, or if your number becomes known to someone else, notify the Purchasing Card Administrator (see "Appendix E - Contacts").**

**Note: Please record the bank contact phone number (located on the back of your card) in a safe place in case the card is lost.**

Once you have reported the card lost or stolen, your card will no longer be accepted by any supplier. Prompt action in this circumstance can reduce the board's liability for fraudulent charges. The card administrator will request a new credit card for you.

If you change positions within the board or leave the employ of the HRSB, return your card to the purchasing card administrator (see "Appendix E: Contacts"), who will cancel and destroy your card, relieving you of further responsibility.

*Note:* Do not leave a card for use by the school or office you are leaving because the card remains your responsibility as long as it is active.

Figure 7. Purchasing Card Application (SAMPLE)




 <b>Halifax Regional School Board</b>	 <b>BMO ePurchasing Solutions</b> <b>Employee Account Request Form</b>	
REQUEST TYPE / TYPE DE DEMANDE		
<input type="checkbox"/> Issue Plastics / Emettre une carte	Account Number (For Bank Use Only) Numero de compte (Reserve a la Banque)	
Additional Comments/Instructions/Notes/directives additionnelles		
Complete ALL information Fields Below Unless Indicated Otherwise	Fournir TOUS les renseignements demandes ci-dessous, sauf indication Contraire	
EMPLOYEE INFORMATION / DONNEES SUR L'EMPLOYE		
First Name / Prenom S A L L Y	Initial / Initiale A	Last Name / Nom J O H N S O N
Job Title P R I N C I P A L		
School Location / Department A B C S C H O O L		Birthdate (MM-DD-YYYY) Date de naissance (JJ-MM-AAAA) 0 5 1 1 1 9 5 3
Address / Adresse 2 S C H O O L S T R E E T		
City / Ville D A R T M O U T H	Province N S	Postal Code / Code postal B 2 W 3 Y 7
Accounting Code / Code comptable (Example # 786400 54000115 ) 7 8 6 4 0 0 5 4 1 2 3 1 1 5		
Home Phone / Tel. au domicile 9 0 2 4 3 4 0 5 0 8	Business Phone / Tel. au bureau 9 0 2 4 6 4 8 5 2 9	Employee No. / No de l'employe 4 0 0 1 2 3 4 5
Mother's Maiden Name / Nom de fille de la mere S M I T H	Monthly Credit Limit Limite de credit mensuelle 3 0 0 0	Single Transaction Limit Limite par operation 1 0 0 0
(Limits are set by user department - Singles Trans Limit \$1,000 MAX)		
EMPLOYEE'S E-MAIL ADDRESS:     sjohnson@hrsb.ns.ca		
COMPANY AUTHORIZATION / AUTORISATION DE L'ENTREPRISE		
<i>Sally Johnson</i> Employee Signature Signature de l'employe	10-Mar-08 Date	<i>John Smith</i> Approving Manager's Signature Signature du directeur autorise
		10-Mar-08 Date
		Plan Administrator Signature Signature de l'administrateur du programme
		Date

Figure 8. Purchasing Card – Cardholder Agreement (SAMPLE)



**Halifax Regional School Board**

**Halifax Regional School Board**

## **Purchasing Card Agreement**

This HRSB Purchasing Card represents the Board's trust in you. You are empowered as a responsible agent to safeguard HRSB assets. Your signature below is verification that you have read and will comply with the requirements in the *HRSB Purchasing Policy & Procedures Section XXX* which relates to Purchasing Cards and to the following responsibilities:

- I understand that the purchasing card has been issued to me as an employee of the Halifax Regional School Board and I am responsible for any and all charges against the card.
- I agree to use the card for Board-approved purchases only and understand that the bank cannot accept any monies from me directly.
- I agree not to charge personal purchases on my card as improper use of this card can be considered misappropriation of Board funds which may result in disciplinary action, up to and including termination of employment and that HRSB may take recovery action, deemed appropriate, as permitted by law.
- I understand that all charges will be billed directly to and paid directly by the Board. I will under no circumstances be personally liable to the card company for any obligations arising from use of the card.
- I understand that the card is Board property and I will comply with internal control procedures designed to protect Board assets which may include being asked to produce the card to validate its existence.
- I agree to review my monthly statement, resolve any discrepancies and forward my monthly statement and original receipts to the Board Office in a timely manner each month. I will also indicate any changes to the default account number on the face of my statement.
- I understand the Purchasing Card is not necessarily provided to all employees and that the card is not an entitlement nor reflective of title or position. Assignment is based on my need to purchase materials for the Board and my card may be revoked based on change of assignment or location.
- If the card is lost or stolen, I will immediately notify BMO by calling the telephone number on the back of my card and will also notify the Purchasing Card Administrator by e-mail or facsimile.
- I agree to surrender the card immediately upon termination of employment, whether for retirement, voluntary or involuntary reasons.
- I acknowledge receipt of the HRSB Purchasing Card number listed below.

---

**CARD #5550 0000 0000 0000** **Expiry Date: Mth/Yr**

DATE: \_\_\_\_\_

EMPLOYEE NAME (Please Print) \_\_\_\_\_

EMPLOYEE SIGNATURE: \_\_\_\_\_

## **Chapter 6. Quote and Tender Specifications**

### **Building Relationships with Suppliers**

The Halifax Regional School Board encourages partnerships with its suppliers. It is the board's policy to maintain and practice the highest possible standard of business ethics, professional courtesy, and competence in all dealings. At all times, applicable laws must be carefully observed.

All employees are responsible for maintaining the board's good reputation and for maintaining good relations between the board and its suppliers. When in personal contact with suppliers, each employee represents the board and should present the interest and needs of his or her department or school in a professional manner.

1. **Confidentiality and Accuracy of Information** – The confidentiality of information received in the course of duties must be respected and must not be used for personal gain. Information given in the course of duty should be true and fair and not designed to mislead. It is unethical and damaging to the board's reputation to allow one supplier's information to pass to another supplier without the originating supplier's full consent.
2. **Competition** – While considering the advantages to the board of maintaining a continuing relationship with a supplier, avoid any arrangement that might, in the long term, prevent fair competition (e.g., extending a contract term beyond the originally agreed upon duration period).

### **Preparing a Request for Quotation or Tender**

The first step is to define a clear set of specifications or scope of work for the goods or services:

- Specifications can take several forms including written descriptions, blueprints, drawings, performance requirements, industry standards, brand names, or other applicable documents.
- A scope of work clearly outlines a project in detail and the chronological deliverables of that project in order for it to be successfully completed.

Suppliers quote based on what is specified; therefore, clear precise specifications or scope of work hold the supplier to a standard that ensures you receive the exact product or service that you need. Following are some guidelines for developing effective specifications:

- Specifications or scope of work must be comprehensive enough to ensure consistency in receiving quotes on equivalent products from all suppliers. All

- suppliers providing quotations must be furnished with an identical set of specifications and/or detailed scope of work.
- Specifications or scope of work must not be supplier-specific except in rare cases that are described as “Sole Source”. Specifications or scope of work for the required product or service must contain enough detailed data to permit competition between suppliers.
- To limit possibilities of substitution by the supplier, the specifications or scope of work may be restrictive to ensure that only the desired product(s) or service(s) will be suitable.

### **Getting Quotations on Your Own**

It is highly recommended that departments and schools access the expertise and resources of the Purchasing Division to reduce your workload and to ensure maximum value of your purchase.

However, subject to Sections 6 and 7 of the *Purchasing Policy*, if you want to solicit and receive the quotes yourself, use the Request for Quotation form available on Document Depot (see sample Figure 9). Complete the form, including the deadline date for receipt of quotes, and fax it to three suppliers of your choice. A Request for Quotation must include the following minimum requirements:

- description of the goods or services required
- name, address, and other identification of the organization/department(s) requiring the goods or services
- name of the person(s) responsible for supplying relevant documents and other supplementary information
- date and time of closing for the required quotation or tender
- precise instructions regarding other requirements (e.g., warranties, guarantees)
- information about applicable taxes; delivery requirements or restrictions; requirement date(s); conditions of payment; purchasing authority; protection clauses (if applicable); specific board policies (if applicable); material safety data sheets; WHMIS; and occupational health and safety requirements
- appropriate terms, conditions, parameters, waiver options, and approval requirements. All requirements must be clearly articulated throughout a tendering process to ensure an open and transparent competition.
- quoted cash discounts and early payment incentives. These are considered part of a bidder’s quotation or tender and may receive consideration in determining the award, provided the bidder’s incentives are in accordance with the board’s practice for payment of accounts.
- statement noting that all price quotations are subject to final approval by the appropriate signing authority and are subject to availability of funds

- acknowledgement that the board reserves the right to accept or reject all or in part, any or all bids, quotations and tenders submitted by suppliers in accordance with the terms and conditions of the bid and the board's policies and procedures
- if specifications change, all suppliers must be equally advised of the change by written addendum

## **Using the Purchasing Division's Expertise**

To ensure a timely response to your request and to ensure maximum value for your limited resources, you may also ask the Purchasing Division to obtain quotes on your behalf. To do this, contact the Buyer by phone or e-mail with details of your requirements. The Buyer will use a wide array of tools to gauge market conditions and obtain best value in a timely manner. Upon completion of the solicitation process, the Buyer will tabulate and analyze the results and forward them to you for review.

## **Tendering for Goods and Services Over a Threshold Value**

A public tender or RFP is required if you are buying goods with an estimated value of \$10,000 or more, buying services with an estimated value of \$25,000 or more, or initiating construction projects with an estimated value of \$25,000 or more for which the board does not currently have a standing offer.

Tenders and RFPs are the responsibility of the Purchasing Division. Contact either the Purchasing Manager or the Buyer, and they will work with you to develop tender documents for your specific project.

Before contacting the Purchasing Division, you should define a clear set of specifications or scope of work for the goods or services that you need to buy. Specifications can take several forms including written descriptions, blueprints, drawings, performance requirements, industry standards, brand names, or other applicable documents. Scopes of work clearly outline the project deliverables to ensure a successful project completion.

Once the tender documents (request for proposals, standing offer etc.) are finalized, the Purchasing Division will advertise the tender or RFP:

- on the Nova Scotia government electronic bulletin board (<http://www.gov.ns.ca/tenders/>),
- on the board's website (<http://www.hrsb.ns.ca/content/id/865.html>)

When the tender or RFP closes, the Purchasing Division will provide you with all of the tender submissions and a tender evaluation sheet to help you review the bids and recommend an award to the lowest bidder or, in the case of a Request for Proposals, the bid that meets or exceeds all the requirements of the tender call and provides the best value. Non-responsive bids (those that fail to meet or exceed all requirements) will not be accepted and will be returned to the bidder.

*Note:* The evaluation of bids should be conducted by a small committee of at least three employees to ensure objectivity. The Purchasing Manager or Buyer can help in the evaluation process, and their participation is mandatory in:

- any cases where a potential conflict of interest exists (e.g., a member of the evaluation team is related to one of the bidders), or
- tenders or RFPs with an aggregate value in excess of \$50,000.

Once you have recommended an award, complete a requisition form for the chosen bidder and submit it to Purchasing. If the tender is for maintenance or repair service, or a construction project, operations managers must generate a work order within SAP for the purchase order.



## **Chapter 7. Requisitions and Purchase Orders**

### **Using a Purchase Requisition**

A signed purchase requisition authorizes the Purchasing Division to order goods/services and to charge the amount on a purchase order to the account number specified on the purchase requisition. You are committed to subtract the total amount of the purchase order (less the HST rebate) from your budget as of the order date on the purchase order.

Purchase order requisitions can be used for all purchases – large or small.

Purchase order requisition books containing 50 pre-numbered duplicate requisitions can be obtained by contacting one of the purchasing clerks (see “Appendix E: Contacts”). See Figure 10 for a sample requisition.

### **Preparing Requisition Forms**

Purchase requisitions are duplicate pre-numbered forms used to request supplies or services. There are two ways to complete purchase requisitions:

- ❖ Itemize the list of non-tendered items you wish to purchase on the requisition form.
- ❖ Use the requisition as a cover sheet for an existing Excel order form that itemizes tendered items, their product code, and unit price (e.g., bulk order/custodial supplies). A list of standing offers for tendered items is available on the board’s Document Depot. (See Appendix A for instructions to access HRSB’s Document Depot).

Please remember to place the cardboard flap between requisitions to prevent bleeding through to the next requisition, and follow these steps to complete the form:

#### **Ordering Non-Tendered Items**

1. Complete the fields “Date”, “Supplier”, and “Ship To” (including the name of the contact person).

*Note:* If you don’t know an appropriate supplier for a purchase, you can contact the board’s Buyer by phone or e-mail and ask the buyer to assist you. Purchases over \$1,000 require three quotes. When you receive the price and name of the supplier, you can complete the requisition form.

2. Complete the fields for “Quantity”, “Description”, and “Price”. (If there are more than 21 items, e.g., books, attach a list to the requisition and in the description field say, “See attached list”.)
3. Add any special instructions in the description field (e.g., “Ship after August 18”).

4. In the Account # field enter the account number you are charging:
  - Cost Element: 786400 (supplies) 786550 (books) etc.
  - Cost Centre: 54XXXYYY:
    - 54 = HRSB
    - XXX = 3-digit Location/School Number
    - YYY = Appropriate cost centre (e.g., 115 - instructional or 251 - custodial)
5. Specify whether this is a confirmation order by placing a checkmark beside “Yes” or “No”. “Yes” means that you have already placed an order with the vendor.
6. Have the requisition signed by your principal, supervisor, or designate.
7. Send the completed requisition (see Figure 10) to Purchasing through inter-office mail or fax it to 464-2238. *Note:* If a requisition has been faxed to Purchasing, do not send the original by mail as the order may be placed twice.



## Ordering Tendered Items

1. Complete the fields for “Date”, “Supplier”, and “Ship To” (including the name of the contact person). (See Figure 11.)
2. Type “Order Forms Sent by E-Mail” in description field, and add any special instructions in the description field (e.g., “Ship after August 18”).
3. In the Account # field, enter the account number you are charging:
  - Cost Element: 786400 (supplies) 786550 (library) etc.
  - Cost Centre: 54XXXYYY:
    - 54 = HRSB
    - XXX = 3-digit Location/School Number
    - YYY = Appropriate cost centre (e.g., 115 - instruction or 251 - custodial)
4. Specify that this is not a confirmation order by placing a checkmark beside “No”. (Refer to Chapter 7 – “Requisitions & Purchase Orders, Item 5 – Ordering Non-Tendered Items”).
5. Have the requisition signed by the principal, department head, supervisor, or designate.
6. Fax the completed requisition/order form to Purchasing at 464-2238. Do not send the original by mail, as the order may be placed twice.
7. The order form (Excel spreadsheet) must be e-mailed to [bulkordering@hrsb.ns.ca](mailto:bulkordering@hrsb.ns.ca). (See “Figure 11: Completed Requisition – Tendered Items”).
8. Send an Order for Tendered Items (Standing Offers/Bulk Orders) to Purchasing. *Note:* If your requisition is incomplete, it will be returned for proper completion.
9. After you have located the form you wish to use in Document Depot (See Appendix A for using Document Depot), save the Excel spreadsheet order form in a folder of your choice and name it with the requisition number you used. You may wish to put a letter before the number so that you will know what type of order it is. For example, if you are ordering Library Supplies you may want to name it “L45678” whereas Classroom Supplies would be name “C45679”. The highest number will always be your most recent order.

10. Close Internet Explorer and open the Excel template document that you saved. Enter:

- School/location name
- Requisition number
- A quantity for each item required

The order form is an Excel spreadsheet, which will calculate the HST and total automatically. See “Figure 12: Tendered Items Order Form – Completed”.

11. In Microsoft Outlook, create an e-mail to [bulkordering@hrsb.ns.ca](mailto:bulkordering@hrsb.ns.ca), and attach the Excel order form (requisition number) you just saved. When the file is received in Purchasing, it will be matched with the requisition form you previously faxed and processed.

*Note:* Do not e-mail the order form directly to a specific purchasing clerk. If that clerk is away from the office, your order will not be processed until the person returns to work. All purchasing clerks have access to e-mails sent to [bulkordering@hrsb.ns.ca](mailto:bulkordering@hrsb.ns.ca), and your order will be processed more quickly.

### **What Happens Next?**

Purchasing will use the purchase requisition to generate a purchase order as soon as possible through the board’s electronic SAP Purchase Order module. The purchase order will be signed by the Purchasing Manager and faxed to the supplier.

When ordering, make sure you also allow for delivery time. Allow at least five working days for commonly used consumable items. If you need shorter delivery dates, request purchasing to contact the supplier to determine if a shorter delivery time is available. Furniture orders may take up to eight weeks from the date of your order.



Figure 12. Tendered Items Order Form (SAMPLE)

<b>School: ABC SCHOOL</b>						
<b>Requisition #: 04052</b>						
<b>Description</b>	<b>Unit</b>	<b>Product #</b>	<b>Material #</b>	<b>Unit Price</b>	<b>QTY</b>	<b>TOTAL \$</b>
<b>Miscellaneous</b>						
HB PENCILS (BOX 12)	ea	4582	1000003130	1.58	2	3.16
SOFT ERASERS	ea	9637	1000003129	1.58		-
STAPLES	ea	7415	1000003081	0.91	3	2.73
OVERHEAD MARKER (RED)	ea	8598	1000003080	0.74		-
IN/OUT BOX	ea	7892	1000003126	4.10		-
OVERHEAD BULB	ea	3628	1000009399	4.15	1	4.15
		<b>TOTAL \$</b>				<b>10.04</b>
		<b>HST</b>				<b>1.41</b>
						<b>\$</b>
		<b>GRAND TOTAL \$</b>				<b>11.45</b>
		<b>Less 68% HST</b>				
		<b>Rebate</b>				<b>-0.96</b>
		<b>Actual Cost to</b>				<b>\$</b>
		<b>School</b>				<b>10.49</b>

## **Preparing Emergency Orders**

When, in the opinion of a designated HRSB employee, personal injury, loss of life or property, or undue financial losses may occur if immediate action is not taken, an emergency order for goods or services may occur. In such an emergent condition:


- a) The employee shall take any and all immediate action, and then forward a purchase requisition and letter outlining the emergency to the Purchasing Division.
- b) The Purchasing Manager or delegate may directly authorize the purchase of goods and/or services with a value up to \$50,000 without competitive or comparable quotes.
- c) The Director of Financial Services or designate may directly authorize the purchase of goods and/or services with a value up to \$100,000 without competitive or comparable quotes.

*Note:* Refer to Section 7 of *Purchasing Policy* “Part I: Alternative Purchasing (including Sole Source)” for additional information

## **Using Alternative Purchasing (including Sole Source)**

The following form must be used for any of the circumstances listed in Section 7 of the policy including emergency purchases.

Figure 13. Alternative Purchasing Request Form

 <p><b>Halifax Regional School Board</b></p>	<p><b>HALIFAX REGIONAL SCHOOL BOARD</b></p> <p>90 ALDERNEY DRIVE DARTMOUTH NS B2Y 4S8</p>	<p>PAGE 1 OF 2</p>
<b>ALTERNATIVE PURCHASE REQUEST FORM</b>		
DATE:		LOCATION:
DESCRIPTION OF GOODS OR SERVICE REQUIRED:		
Name of Supplier Contacted	Phone/Fax #	Comment from Supplier
	PHONE:	
	FAX:	
	PHONE:	
	FAX:	
	PHONE:	
	FAX:	
	PHONE:	
	FAX:	
<p>THE CIRCUMSTANCES REQUIRED FOR APPROVAL OF AN ALTERNATIVE PURCHASE ARE LISTED ON PAGE TWO OF THIS FORM. PLEASE CIRCLE THE NUMBER BELOW THAT BEST DESCRIBES WHY YOU BELIEVE THIS ALTERNATIVE PURCHASE CONFORMS TO THE BOARD'S REQUIREMENT FOR AN ALTERNATIVE PURCHASE AND PROVIDE AN EXPLANATION BELOW?</p>		
<p>1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17</p>		
<p>FAX COMPLETED FORM TO PURCHASING MANAGER 464-0161</p>		
SIGNATURE OF EMPLOYEE: _____	APPROVED BY: _____	
EMPLOYEE PHONE NUMBER: _____	PETER CHAFFEY, PURCHASING MANAGER	
EMPLOYEE E-MAIL ADDRESS: _____		

## **Chapter 8. Technology Equipment and Software**

### **Using Standing Offers**

The Halifax Regional School Board participates in the Information Economy Initiative Extension Project of the Department of Education along with other Nova Scotia school boards. This project has led to standing offers for computers, printers, projectors, software, and similar equipment. By purchasing from these standing offers, you can be sure that the equipment has been tendered with rigid up-to-date specifications and tested to ensure that it meets specifications. As well, the equipment will be supported by the board's Technology Services Department.

### **Purchasing Through the Technology Services Section**

The following items must be requisitioned through the board's Technology Services Department:

- basic desktop computers
- digital video computers
- laptop computers
- servers
- printers
- LCD projectors
- software
- telecommunications services

The board's Technology Services Department will only support equipment that you obtain through the department.

### **Gathering Information about Recommended Technology**

The Manager, School Technology helps schools and offices to select computer equipment and software that meets HRSB standards. You can contact the School Technology Services office at 464-HELP (4357) to gather the information you need.

### **Placing an Order**

The Coordinator of Information Technology, in consultation with the Purchasing Manager, will process the ordering of technology requirements for the board.

To place an order, e-mail the Manager of School Technology with a list of the equipment you need along with the appropriate account number to charge it to. The e-mail must be sent by an

employee who has the authority to spend the funds (e.g., school principal or department manager/supervisor).

The Manager of School Technology will generate a requisition form ordering the equipment, which will be forwarded to the Purchasing Division for approval by the Purchasing Manager. The equipment will be delivered to the School Technology office where it will be configured to meet your needs. The equipment will then be delivered to the appropriate location. You will receive an equipment receipt from Technology Services for each item delivered to your school.

**Technology Services Department Contact Information**

HRSB Technology Centre Help Line

464-HELP or 464-4357

## **Chapter 9. Receipt and Disposal of Goods & Equipment**

Once your order has been initiated, you will receive a green and yellow copy of the purchase order through inter-office mail. The yellow copy is for your records, and the green copy is the receiving copy. At all times vendors are requested to ship complete orders; however, in the event a school or department receives a partial order, depending on your circumstances, follow the appropriate step below:

- 1) If you received all the goods listed on the purchase order, sign and date the green copy, and send it by inter-office mail to Accounts Payable. This will alert Accounts Payable to pay the invoice when it arrives.
- 2) If you did not receive all the goods and wish to cancel the remaining outstanding items:
  - a. Call Purchasing and cancel the back-ordered items.
  - b. Cross off the back-ordered items on the green copy, sign, date, and send it by inter-office mail to Accounts Payable.
- 3) If you did not receive all the goods but do not wish to cancel the back orders, e.g. books:
  - c. Circle the back-ordered items with the notation "to follow", and sign and date the green copy and send it by inter-office mail to Accounts Payable.
  - d. Make a photocopy of the green copy, and when the goods arrive, sign the copy and send it by inter-office mail to Accounts Payable.

### **Return of Goods**

Follow these steps to return goods that are unsatisfactory:

1. Notify the supplier immediately. Some suppliers will provide a return of goods authorization number, which must accompany the shipment or the returned goods will not be accepted by the supplier.
2. Return the goods as recommended by the supplier or use one of the following methods:
  - a courier that is sent by the supplier (supplier error/expense), or
  - a Priority Post courier (requisitioner error/expense).

*Note:* Either of these methods will provide the sender with a reference number, which can be used to trace lost or missing shipments. If goods are returned through a supplier's courier, get a receipt confirming the transaction

3. Enclose a covering letter with the shipment, giving details of the reason for the return and including the board's purchase order number, the supplier's reference number, and details of the items being returned.
4. If a dispute arises over goods received or procedures for the return of goods, contact the Purchasing Manager (see "Appendix E - Contacts").

## ***Disposing of Surplus Equipment***

### **Selling or Giving Equipment to Other Board Sites**

To dispose of surplus items purchased with board funds, school-based funds or donated funds:

1. Complete the Disposal of Surplus Items form (see Figure 14) and e-mail or fax it to the Purchasing Manager.
2. The Purchasing Manager will advertise the surplus items to schools and offices within the board using Document Depot within the MyHRSB intranet site.
3. Interested parties will contact the school or office disposing of the surplus items.

Surplus items purchased with **board funds** will be made available to other schools or offices at no cost.

Surplus items purchased with **school-based funds** may be sold or given to other schools or offices. Any funds received must be deposited to the school's bank account.

Surplus items donated by parents or others may be sold or given to other schools or offices. Any funds received must be deposited to the school's bank account.

### **Arranging Delivery**


Delivery may be arranged through the Operations Department if time and resources are available. Otherwise, the receiving school/office is responsible for any delivery charges. Please contact Manager of General Maintainers at 464-2000 #5103 to discuss availability and arrangements.

### **Selling or Giving Equipment Outside the Board**

If schools or offices within the board do not need the surplus items, the items may be advertised via school newsletters or local newspapers or donated to a charity. Any funds received must be deposited to the school or board's bank account.

Figure 14. Disposal of Surplus Items (SAMPLE)

## DISPOSAL OF SURPLUS ITEMS



DATE: 13-Mar-08

SCHOOL/OFFICE NAME: SCHOOL ABC FAX # 465-2996 SCHOOL/OFFICE ADDRESS: 23 SCHOOL STREET  
DARTMOUTH NS

PLEASE NOTE: RECEIVING SCHOOL/OFFICE IS RESPONSIBLE FOR  
TRANSPORTATION OF SURPLUS ITEMS

ITEM #	QTY	DETAILED DESCRIPTION OF SURPLUS ITEMS	DESCRIBE CONDITION OF ITEMS: GOOD OR EXCELLENT	PRICE REQUESTED (if any)
01	6	STUDENT DESKS (OPEN FRONT)	EXCELLENT	N/A
02	1	3M OVERHEAD PROJECTOR	GOOD	\$20.00
03				
04				
05				
06				
07				
08				
09				
10				
11				
12				
13				
14				
15				
16				
17				

NAME OF PERSON COMPLETING FORM: **SALLY SMITH** PHONE NUMBER: **465-2338**

FAX COMPLETED FORM TO PURCHASING 464-0161

PAGE 1 OF 1

## Chapter 10. Accessing Board Accounts/Budgets

There are several ways to access Board accounts depending on the purchasing method:

- **If a purchase order was created**, the school will receive two copies: the yellow copy is for your records; the green copy is for confirmation of goods received. When the goods arrive, check them against the purchase order. If the goods/services are received according to the terms and conditions of the purchase order, sign the green copy of the purchase order. Attach the invoice if you received one (some vendors send the invoice with the order) and send to Accounts Payable in a timely manner. Our suppliers are usually entitled to be paid within 30 days, but Accounts Payable has to wait for your confirmation. Anyone can sign to confirm that goods have been received. The authorization to charge the school account is given by the principal when the purchase requisition is signed.
- **If the item was below \$1,000 and a purchase order (PO) was not requested**, you will not have a green PO copy to confirm receipt. However, Accounts Payable still needs authorization to pay the invoice. Only the principal can authorize the invoice. To do this: sign the invoice, add your account number, and send the invoice to Accounts Payable.


*Note:*

- You do *not* have to supply any other paperwork with an invoice under \$1,000 provided the invoice has been signed by your principal/supervisor and your account number is recorded on the invoice.
- Do *not* attach a cheque request or a purchase requisition.
- **If you're reimbursing a staff member from your instructional account**, use a Cheque Request form. Attach the original receipt(s) to the cheque request, enter the employee's name and the account number, have the principal sign the cheque request, and send the receipt(s) and cheque request to Accounts Payable.

*Note:* The HST rebate will be claimed by the board and credited to the school's supplies account. Do not claim it on the school HST claim.

- **If you require reimbursement for local travel expenses**, e.g., mileage, meals, or parking, complete a Local Travel Expense Claim Form. Attach the original receipt(s) to the form, enter your name as the payee and your employee number, have your principal/supervisor sign the form, and send the receipt(s) and the form to Accounts Payable. If you do not know your employee number it starts with a "4" and has a total of eight digits and can be found on the top, left-hand corner of your pay stub. Your local travel expenses will be paid from the board's mileage account, and the reimbursement will be recorded on your pay stub.

Figure 15. Cheque Request Form (SAMPLE)



**Halifax Regional  
School Board**

**Document**  
# \_\_\_\_\_  
For Office use only

**CHEQUE REQUEST**

**PAY TO** \_\_\_\_\_ JOHN BROWN \_\_\_\_\_

**ADDRESS** \_\_\_\_\_ 60 EAST AVENUE, HALIFAX, NS B3J 2R6 \_\_\_\_\_

ACCOUNT #	COST CENTRE	WORK ORDER # or INTERNAL ORDER# <small>if required</small>	AMOUNT	HST Included? Y/N
786400	54123115		\$250.27	Y
	54		\$	
	54		\$	

**TOTAL**      \$ 250.27

Description: REIMBURSEMENT FOR PURCHASING FLOWERS FOR GRADUATION

Requested By: John Brown      Date: JUNE 3, 2008

Approved By: Sally Johnson      Return Cheque to: ABC SCHOOL

Attach applicable documents and send to Accounts Payable.  
NOT to be used for payment of standard company invoices.



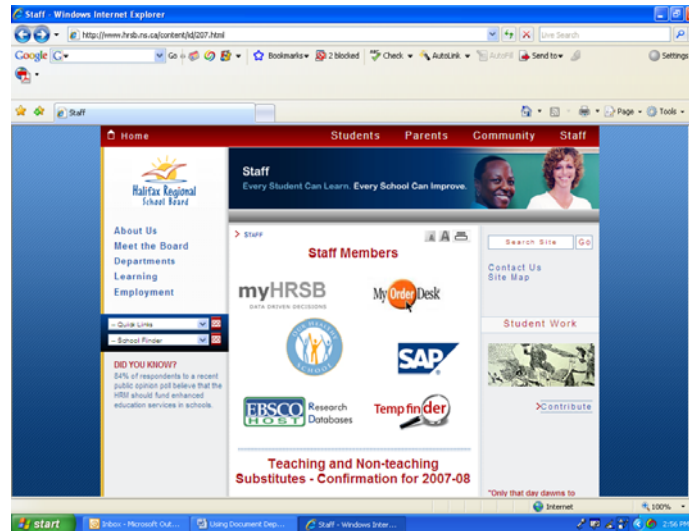
# **APPENDICES**

# Appendix A

## Using Document Depot

Follow these steps to access order forms (Microsoft Excel format) from Document Depot:

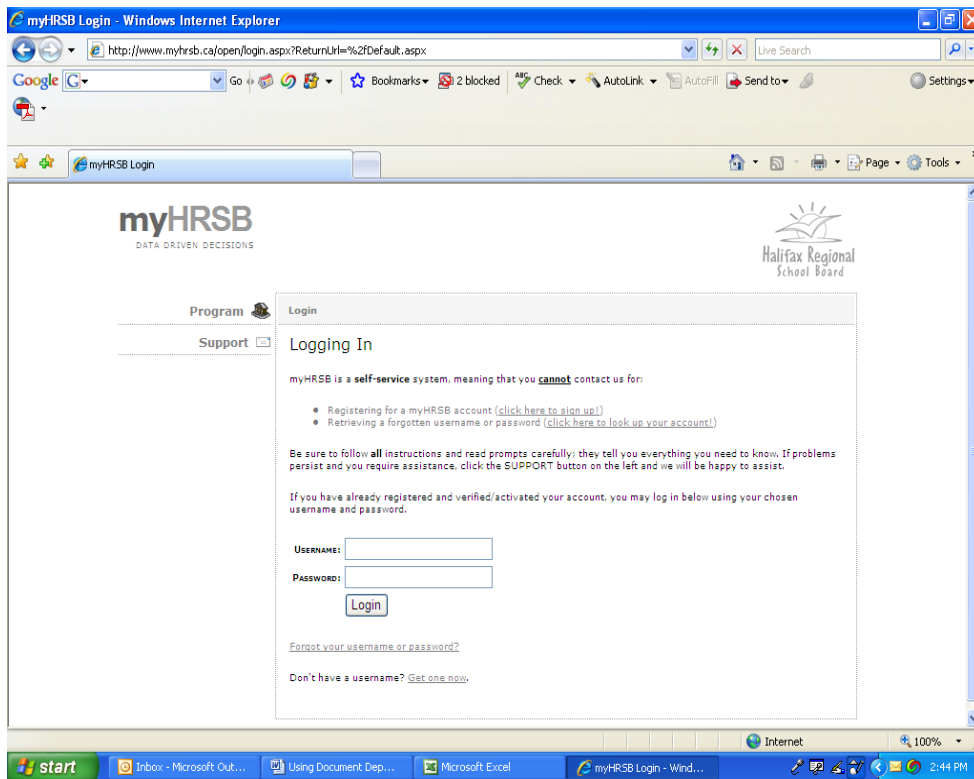
1. On the school board's website ([www.hrsb.ns.ca](http://www.hrsb.ns.ca)), click on "Staff" (top right-hand corner); choose "My HRSB".



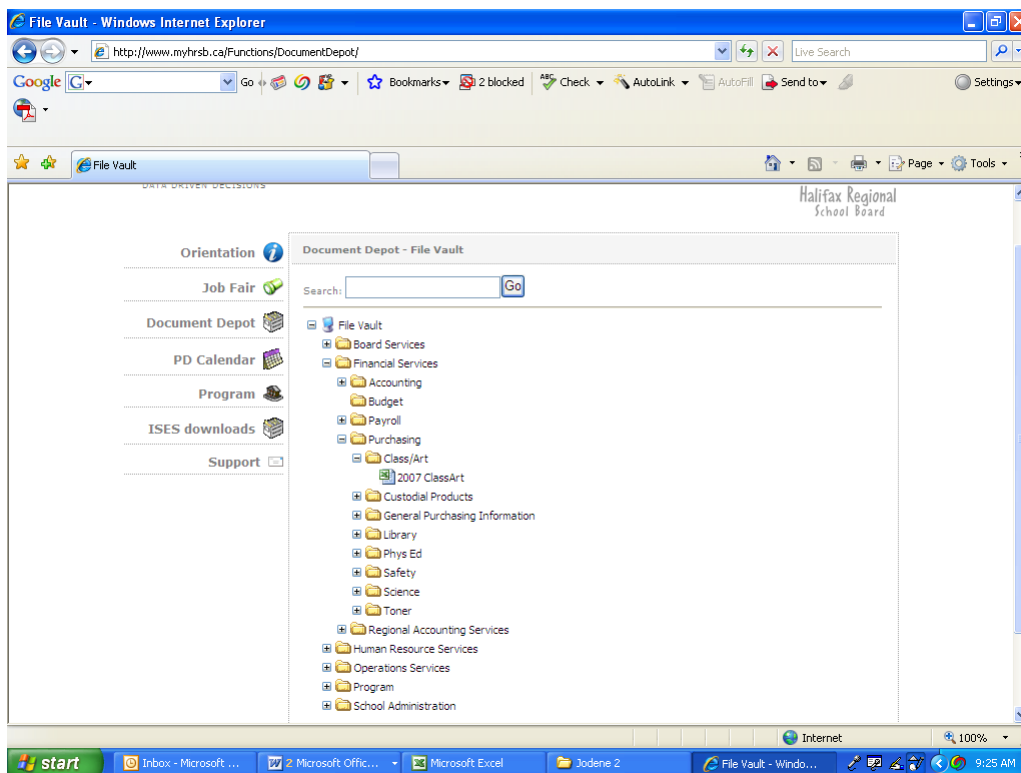
2. If you are not registered, click the link called "click here to sign up". You will be asked to enter the information as per the screen print below including your employee number. If you do not know your employee number, it starts with a "4" and has a total of eight digits. It can be found on the top left hand corner of your pay stub.

A screenshot of the myHRSB Account Registration form in a Windows Internet Explorer browser window. The address bar shows the URL http://www.myhrsb.ca/open/register.aspx. The form is titled "Register" and includes a "Support" link. The registration fields are: DESIRED USER NAME (with a note: Permanent: cannot be changed later), FIRST NAME, INITIAL, LAST NAME, HRSB EMP# (with a note: Found in upper-left corner of paystub (show me)), PASSWORD, and CONFIRM PASSWORD. Below these fields is an E-MAIL field. At the bottom, there are fields for SECURITY QUESTION, SECURITY ANSWER, and BIRTHDATE (set to Jan 1st 1930). A "Register" button is located at the bottom right of the form. The taskbar at the bottom shows several open applications including Microsoft Outlook, Document3 - Microsoft..., Microsoft Excel, and myHRSB Account Reg....

3. Enter your user name and password, and click “LOGIN”. (Click “forgot your user name and/or password?” if necessary.)



4. Click on “DOCUMENT DEPOT/FINANCIAL SERVICES/PURCHASING” and choose the standing offer order form you wish to use. For additional instructions see page7-1, “How to Complete a Requisition”.



# APPENDIX B

## Tangible Capital Assets

### TANGIBLE CAPITAL ASSETS SECTION 4000.09 SCHOOL BOARD FINANCIAL HANDBOOK

1. Tangible capital assets that are currently reported by school boards are to be removed (written off) from the accounting records if sufficient historical costing information is not available.
2. All school boards will report details on their tangible capital assets in a supporting schedule to the financial statements in accordance with this section.
3. **The Tangible Capital Assets Schedule** will report the net book value of the school board's tangible capital assets and how it has changed in the accounting period. Only those tangible capital assets purchased by the school board will appear on the statement of tangible capital assets.
4. For each major category of tangible capital assets and in total, the schedule to the financial statements should disclose:
  - the cost at the beginning and end of the accounting period;
  - the additions in the period;
  - the disposals in the period;
  - the amount of any write-downs in the period;
  - the amount of amortization of the cost of tangible capital assets for the period;
  - the accumulated amortization at the beginning and end of the period; the net carrying amount at the beginning and end of the period; and
  - the increase (decrease) in net book value.
5. Major categories of tangible capital assets would be determined by type of asset, such as land, buildings, and equipment.
6. The recommendations do not apply to intangibles, natural resources, Crown lands or any other asset (ex. school building) that has not been directly purchased by the school board.
7. Capital transfers to organizations outside of the government reporting entity do not meet the definition of a government asset. A school board that provides capital transfers would account for them in accordance with GOVERNMENT TRANSFERS, Section PS 3410.

### **Accounting**

8. School boards need to present information about the stock of tangible capital assets and its amortization in the financial statements to demonstrate stewardship and the cost of using those assets to deliver programs.
9. Tangible capital assets will be capitalized and reported in the financial statements of a school board if acquisition costs meet or exceed the threshold amount as prescribed in the Provincial TCA Policy and the acquisition costs were paid by the school board. Any assets purchased by the Province of Nova Scotia will not be capitalized.
10. Works of art and historical treasures are property that has cultural, aesthetic, or historical value that is worth preserving perpetually. Works of art and historical treasures would not be recognized as tangible capital assets in the financial statements because a reasonable

estimate of the future benefits associated with such property cannot be made. Nevertheless, the existence of such property should be disclosed.

### **Measurement**

11. Tangible capital assets should be accounted for and reported as assets on the statement of financial position.
12. Tangible capital assets should be recorded at cost (net of cost sharing or recoveries). The cost of a tangible capital asset includes the purchase price of the asset and other acquisition costs such as installation costs, design and engineering fees, legal fees, survey costs, site preparation costs, freight charges, transportation insurance costs, and duties. The cost of a constructed asset would normally include direct construction or development costs (such as materials and labour), and overhead costs directly attributable to the construction or development activity.
13. The cost of each tangible capital asset acquired as part of a single purchase (e.g., the purchase of a building and land for a single amount) is determined by allocating the total price paid for all of the tangible capital assets acquired to each one on the basis of its relative fair value at the time of acquisition.
14. School board's may receive contributions of tangible capital assets. The cost of a contributed asset is considered equal to its fair value at the date of contribution. Fair value of a contributed tangible capital asset may be estimated using market or appraisal values. In unusual circumstances, where an estimate of fair value cannot be made, the tangible capital asset would be recognized at nominal value.
15. Costs of betterments are considered to be part of the cost of a tangible capital asset and would be added to the recorded cost of the related asset. A betterment is a cost incurred to enhance the service potential of a tangible capital asset.
16. The following definitions can be used to determine the difference between maintenance/repairs and betterments.
  - (a) **Maintenance and repairs maintain** the predetermined service potential of a tangible capital asset for a given useful life. A replacement is the substitution of a similar component. Replacements are expensed in the period incurred.
  - (b) **Betterments increase** service potential (and may or may not increase the remaining useful life of the tangible capital asset). A betterment is a substitution of a better component for the one currently used. Such expenditures would be included in the cost of the related asset.

### **Amortization**

17. TCA items have useful lives extending beyond an accounting period and are intended for use on a continuing basis.
18. The cost, less any residual value, of a tangible capital asset with a limited life should be amortized over its useful life in a manner consistent with the Provincial TCA Policy. The cost thresholds apply to the initial acquisition or construction costs, that is, the gross cost of the asset before any related cost-sharing recoveries.
19. TCA items are amortized by class and this amortization is subject to proration by month in the acquisition/disposal year.

20. The amortization of the costs of tangible capital assets should be accounted for as an expense in the statement of operations. (If an item fails to meet the class threshold then the entire amount must be accounted for as an operating expense)
21. Land normally has an unlimited life and would not be amortized
22. The amortization method and estimate of the useful life of the remaining unamortized portion of a tangible capital asset will be reviewed on a regular basis by the Department and revised when the appropriateness of a change can be clearly demonstrated.
23. Significant events that may indicate a need to revise the amortization method or the estimate of the remaining useful life of a tangible capital asset include:
  - (a) a change in the extent to which the tangible capital asset is used;
  - (b) a change in the manner in which the tangible capital asset is used;
  - (c) removal of the tangible capital asset from service for an extended period of time;
  - (d) physical damage
  - (e) significant technological developments
  - (f) a change in the demand for the services provided through use of the tangible capital asset;
  - (g) a change in the law or environment affecting the period of time over which the tangible capital asset can be used.

#### **Write-downs**

24. When conditions indicate that a tangible capital asset no longer contributes to a school board's ability to provide goods and services, or that the value of future economic benefits associated with the tangible capital asset is less than its net book value, the cost of the tangible capital asset should be reduced to reflect the decline in the asset's value.
25. The net write-down of a tangible capital asset should be accounted for as an expense in the statement of operations.
26. A write-down should not be reversed

#### **Disposals**

27. Disposal of capital assets in the accounting period may occur by sale, destruction, loss, or abandonment. Such disposals represent a reduction in a school board's investment in tangible capital assets, regardless of how that investment is reported.
28. The difference between the net proceeds on disposal of a tangible capital asset and the net book value of the asset should be accounted for as a revenue or expense in the statement of operations.

#### **Presentation and Disclosure**

29. Financial statements should also *disclose* the following information about tangible capital assets:
  - (a) the amortization method used, including the amortization period or rate for each major category of tangible capital asset;
  - (b) the net book value of tangible capital assets not being amortized because they are under construction or development or have been removed from service;
  - (c) the nature and amount of contributed tangible capital assets received in the period and recognized in the financial statements;
  - (d) the nature and use of tangible capital assets recognized at nominal value;
  - (e) the nature of the works of art and historical treasures held by the government; and

- (f) the amount of interest capitalized in the period.

### **TCA Classes & Amortization Rates:**

30. In accordance with the Provincial TCA Policy:

- A. Land** will include the cost of land acquisition of any value and will not be capitalized.
- B. Land Improvements** are only those land improvements not associated with a building on site. An example would be a parking lot on vacant land. Any other land improvements are to be set up as a sub-asset of the related building. The cost threshold for this asset is \$250,000 at an amortization rate of 5% (declining balance)
- C. Buildings** include physical structures acquired or constructed in order to house program delivery activities or administrative functions that are owned directly by the school board. Any betterments to buildings are also included. Items to furnish the buildings, such as chairs, desks, filing cabinets etc., are not considered part of the building costs and are not to be capitalized unless it is determined that these costs meet the criteria of the Furniture, Equipment and Technology category. In which case, the costs will be capitalized in the FE&T category. The cost threshold for buildings (initial purchase) is \$250,000 at an amortization rate of 5% (declining balance). Building Betterments (renovations) have a cost threshold of \$150,000 at the same 5% declining balance rate.
- D. Portable Classrooms** are modular buildings or trailers that are placed on a school site to provide additional classroom space. The cost threshold for this class is \$50,000 at a 30% declining balance amortization rate.
- E. Furniture, Equipment and Technology (FE&T)** may be capitalized in the following situations:
- Construction of new building;
  - Construction of a new building which is a replacement for a currently existing building;
  - Construction of a building addition which includes new FE&T;
  - Major renovations of a building in which new FE&T is included to replace the existing items; and
  - Construction of certain major complex network systems. The furniture, equipment and technology to be capitalized should meet all of the following criteria:
    - Total costs exceed threshold of \$250,000 (30% declining balance amortization rate);
    - Will not be consumed in the normal course of operations in the short term;
    - Intended to have a useful life over one year; and
    - Appropriate security and inventory procedures are in place to protect assets. In the case of a complex network system, FE&T must be an integral part of the functionality of the complex network system. A complex network system consists of an assembly of inter-dependent assets which perform a coordinated function. Recording the component parts into various classes would be difficult and not very meaningful. The useful life is very long as compared to regular assets. In the case of a building project, FE&T are reasonable items required to furnish and

equip a building. FE&T are not to be removed from the facility for an extended length of time. FE&T will be recorded as lump sum assets.

- F. Major equipment with a value of \$50,000 or more (20% declining balance)** is included in this class. Heavy trucks, tractors, forklifts, welding machines, utility trailers and electrical generators are subject to this classification.
- G. Computer hardware** consists of all equipment that can be considered a component of, is typically attached to, or communicates with an information system. The term encompasses processing units, memory apparatus, input and output devices, storage devices and connectivity equipment. It should not be extended to peripheral devices (workstations, laptops, printers) attached to local or wide area networks since each workstation and printer, though attached to and communicating with the network can, and is intended to be, operated independently. The cost threshold is \$25,000 (50% declining balance) and should be capitalized. A computer is an aggregation of potentially interchangeable, reusable and independently operable components, thus the determination of whether its costs meets the capitalization threshold can be problematic. The unitary approach should be used. If a computer, through an assemblage of separate components, is intended to be used as a unit, it should, for capitalization purposes, be treated as a single asset.
- H. Computer Software** includes off-the-shelf software and any related upgrades and licences for this software. The cost threshold for this asset class is \$250,000 (50% declining balance).
- I. Customized Software** includes customized software systems that were developed "in house" or with the assistance of private-sector partners. Customized software systems are usually designed for a unique specific purpose. Costs incurred to design, develop, and implement a computer system include direct costs. Direct costs include external costs (hiring an external consultant) and internal costs (salary and ancillary costs related to the development of the system). The cost threshold is \$250,000 (25% declining balance).
- J. Motor vehicles** that are used primarily for transportation of staff and students are included here. Automobiles, light trucks, school buses and vans are recorded in this class and the cost threshold is \$15,000 (35% declining balance)

# APPENDIX C

## Checklist: Employee or Independent Contractor/Service Provider

### Definition of Employee

An employee is an individual who is employed to do work for an employer under a contract of employment, and who is entitled to compensation governed by employment legislation and/or collective agreements. The compensation is paid through the payroll system and appropriate statutory deductions taken at source. Please reference the Canada Revenue Agency (CRA) document RC4110(E), Rev. 06/12.

### Definition of Independent Contractor/Service Provider

An Independent Contractor/Service Provider refers to a person or a business that follows an independent business profession or trade, and who is not an employee of the Halifax Regional School Board. They provide services (which may include certain goods) for the Halifax Regional School Board under a contract entered into with the Halifax Regional School Board. An Independent Contractor/Service Provider usually exercises control over how the work will be performed, supplies his/her own tools, has the chance of making a profit and risks losses, is independent from and not integrated into the employer's business.

### Preliminary inquiries

A. What is the scope of this work? The answer to this question can be used in Appendix C.

**Please read each question carefully and indicate the response by checking either yes or no in the box provided below each question.**

1. Will you provide the person with instructions regarding how the work is to be performed?  
 Yes                       No
2. Will the order and sequence of the work be established by the Halifax Regional School Board for the person to follow?  
 Yes                       No
3. Will the person require training from Halifax Regional School Board personnel in order to have the work performed accurately?  
 Yes                       No
4. Are the expected work duties and responsibilities of the person similar to the job responsibilities performed by Halifax Regional School Board employees?  
 Yes                       No
5. Will the services provided by the person be integrated into the day to day operation of the Halifax Regional School Board?  
 Yes                       No
6. Will the person hire, supervise or manage employees of the Halifax Regional School Board?

Yes

No

7. Will the person be able to authorize the expenditure of Halifax Regional School Board financial funds or resources?  
 Yes  No
8. Will there be set hours of work for the person to perform this work?  
 Yes  No
9. Are the hours of work comparable to those of other employees with similar jobs in Halifax Regional School Board?  
 Yes  No
10. Does the person provide services exclusively to the Halifax Regional School Board, as opposed to providing their services to a number of other organizations, including the Halifax Regional School Board?  
 Yes  No
11. Will the person work on a regular and continuous basis?  
 Yes  No
12. Will the person perform the majority of their duties on Halifax Regional School Board's premises?  
 Yes  No
13. Will the Halifax Regional School Board provide any essential tools or equipment to the person (e.g. computer, telephone, voicemail, email account, furniture, office supplies, office space, etc.) instead of requiring the person to provide their own tools, equipment or facilities?  
 Yes  No
14. Will the person be paid on a regular basis (e.g. weekly, bi-weekly, or monthly)?  
 Yes  No
15. Will the person be paid for the time spent to complete the work assignment (e.g. an hourly rate) versus payment based on the completion of assigned projects or milestones?  
 Yes  No
16. Will business and travel expenses be paid for this person?  
 Yes  No
17. Will the person have the opportunity to make a financial profit?  
 Yes  No
18. Can the person suffer a financial loss?  
 Yes  No
19. Does the person have a Workers Compensation Board (WCB) account?  
 Yes  No
20. Does the person carry their own General Liability Insurance coverage?  
 Yes  No

Based on the answers from this checklist, it is my conclusion that this information is correct.

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Originator signature

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Superordinate signature

Questions 1 to 16:

Number of "Yes" Answers \_\_\_\_\_ Number of "No" Answers \_\_\_\_\_

Questions 17 to 20:

Number of "No" Answers \_\_\_\_\_ Number of "Yes" Answers \_\_\_\_\_

### **Employment Relationship**

Where the prevalence of answers to questions 1 to 16 is "**YES**" and where the prevalence of answers to questions 17 to 20 is "**NO**", the characterization of the relationship mitigates [suggests] in favor of an employment relationship; in other words an employee of the Halifax Regional School Board.

If the work assignment and work arrangement are best characterized as that of an employment relationship, please contact Human Resources to make the following arrangements\_:

- (i) confirm the total compensation package available for a Halifax Regional School Board employee for the required work;
- (ii) where an appropriate and active job description does not already exist, initiate the job documentation and job evaluation process to:
  - (A) develop a job description;
  - (B) determine the required deployment, either temporary or permanent; and
  - (C) determine the total compensation package and employment provisions for the work.
- ((ii) advertisement of the available job;
- (iv) screening of the applicants including security clearances; and
- (v) employment offer to a candidate.

### **Independent Contractor/Service Provider Relationship**

Where the prevalence of answers to questions 1 to 16 is "**NO**" and where the prevalence of answers to questions 17 to 20 is "**YES**", the characterization of the relationship mitigates in favor of an independent contractor/service provider relationship..

# Appendix D

## Independent Contractor/Service Provider Contract

### *Purchasing Division*

The HRSB Authorized Signing Officer is the Principal in the case of services provided to a school or the Director for services provided to a department.

This is a contract between The Halifax Regional School Board ("HRSB")

And

\_\_\_\_\_ ("Contractor")  
made this \_\_\_\_\_ day of \_\_\_\_\_ A.D. 20\_\_\_\_  
for the services described below.

#### The parties agree as follows:

1. The term of this Contract is \_\_\_\_\_ to and including \_\_\_\_\_ ("Term") This Term shall not exceed six months. This Contract shall not be renewed without the prior approval of \_\_\_\_\_ at the HRSB.
2. The Contractor shall provide the following services ("Services") during the Term: *(describe the Services; use a Schedule if more room is required)*
3. The Contractor shall provide to the HRSB, in a form acceptable to the HRSB, the following: *(List all items required to be provided, including reports and other materials, and the dates on which they must be provided. Use a Schedule if more room is required.)*
4. On receipt and acceptance of invoices, all required items referred to in Section 3 on the face of this form and, if applicable, receipts for expenses, the HRSB will pay the Contractor for the satisfactory performance of this Contract in amount **not to exceed \$** \_\_\_\_\_ payable as follows: *(State how payment is calculated); (e.g., lump sum, partial payment, upon completion of deliverables, flat rate, hourly rate. Use a Schedule if more room is required.)* In no event shall the amount payable under this Contract exceed **\$25,000.00**.
5. The Contractor acknowledges that information and records maintained or submitted by the Contractor under this service contract, may be subject to the protection and access provisions of the *Freedom of Information and Protection of Privacy Act*. Should the HRSB receive a request for any of these records, the Contractor shall forward the records, at the Contractor's expense, to the HRSB within five (5) calendar days from official notification by the HRSB. The Contractor agrees to retain such records for at least one year after this service contract expires or is terminated.
6. The Contractor fully accepts that **if it is providing Services to HRSB students** it is responsible towards the students who undertake its program and activities, and may be liable to the parents and the students for any loss, injury or damages which occurs as a result of the negligence of the Contractor, while the student is engaging in the program or activities under the direct supervision of the Contractor and its employees or representatives. **In accepting this responsibility, the Contractor will not ask the HRSB, any school, students or their parents to sign a waiver or release of liability form in favour of the Contractor.**
7. The following Schedules are attached and form part of this Contract: \_\_\_\_\_
8. **On signature by the HRSB and the Contractor, the terms and conditions on the face this form, on the reverse side of this form, and in any attached Schedules, together form the Contract.**

Contractor's Representative	HRSB's Representative
NAME	NAME
POSITION (IF APPLICABLE)	POSITION (IF APPLICABLE)

CONTRACTOR'S ADDRESS		SCHOOL/DEPARTMENT	
		ADDRESS	
PHONE NO. (BUSINESS)	POSTAL CODE:	PHONE NO.:	POSTAL CODE:

CONTRACTOR AUTHORIZED SIGNING OFFICER	NAME AND POSITION (PRINT)	WITNESS
HRSB AUTHORIZED SIGNING OFFICER PER:	NAME AND POSITION (PRINT)	WITNESS

***Original signatures are required on two copies of this Contract. One original signed copy of this Contract must be forwarded to HRSB Purchasing. One original signed copy must be given to the contractor. One photocopy must be kept at the school or worksite.***

## **TERMS AND CONDITIONS**

### **Independent Contractor**

- 1 The HRSB and the Contractor agree that the Contractor is an independent Contractor and not an employee of the HRSB, nor a partner with the HRSB.

### **Satisfactory Performance**

- 2 The Contractor agrees to satisfactorily perform the Services described on the face of this agreement and in any Schedule to this agreement, and to provide such written reports on the Services performed as may be required by the HRSB from time to time in a competent and professional manner to the satisfaction of the HRSB with it being understood that such satisfactory performance shall be evaluated in the sole discretion and judgment of the HRSB.

### **WCB and Other Contributions**

- 3(1) The Contractor is responsible for any and all contributions required under law to be paid for CPP, EI, HST, and municipal, provincial and federal income tax and shall indemnify the HRSB for any amounts assessed against and paid by the HRSB as a result of the failure by the Contractor to comply with the law.
- (2) Where the contractor has a WCB employer account, the contractor is responsible for any and all required WCB contributions.

### ***Payment***

**4(1)** *Invoices must be submitted by the Contractor to the HRSB's representative on a monthly basis.*

- (2) Upon determining that the work evidences completion by the Contractor of the portion of the Agreement to which the invoice relates, the HRSB shall cause the invoice to be paid.
- (3) Terms of payment are net 30 days from receipt of invoice unless otherwise negotiated by both parties.

### ***Expenses***

- 5 Unless other wise agreed to in advance by the HRSB, all expenses of every nature and kind incurred in the performance of the Services outlined in this Agreement shall be borne directly and solely by the Contractor inclusive of all costs incurred by the Contractor in hiring other employees to perform the Services under this Agreement.

### **Insurance**

- 6(1) The Contractor agrees to obtain and maintain, for the duration of this Agreement, commercial general liability insurance in an amount not less than \$2,000,000.00, insuring against bodily injury, personal injury and property damage, including loss of use of such property.
- (2) Such insurance shall include blanket contractual liability.
- (3) Evidence of such insurance in a form acceptable to the HRSB shall be provided to the HRSB prior to the date of the commencement of this Agreement.

### **Indemnification**

- 7 The HRSB and the Contractor shall each indemnify and save harmless the other, their respective employees and agents from any and all claims, demands, actions and costs whatsoever that may arise, directly or indirectly and whether by statute or otherwise, out of any act or omission of the HRSB or the Contractor, their respective employees and agencies in the performance by either the HRSB or the Contractor of this agreement, and for which that party would be liable to the other at law.

### **Termination**

- 8(1) Either party may terminate this Agreement for any reason upon five (5) days written notice being given to the other party by delivery, facsimile, or by way of registered mail.
- (2) In the event of a labour dispute, strike or lockout which affects directly or indirectly the HRSB's operations, the HRSB may suspend the Contractor's Services with 24 hours written notice and have no further obligation to the

Contractor until such time as the suspension of service is lifted by the HRSB upon 24 hours written notice to the Contractor.

- (3) The HRSB may terminate this Agreement immediately if the Contractor becomes incapacitated and is unable to perform the Services as outlined in this agreement and Schedule "A" and the HRSB will have no further obligation to the Contractor.
- (4) The HRSB may terminate this Agreement for lack of satisfactory performance on the part of the Contractor as described above.

#### **Confidentiality and Ownership of Property**

- 9 All pertinent resources, information, material and papers prepared or provided by the Contractor for the HRSB in the performance of this Agreement, shall be the sole property of the HRSB. As part of the consideration required of the Contractor under this Agreement, the Contractor agrees not to, at any time either during the term of this Agreement or any time after the termination of this Agreement, to divulge to any person, firm or corporation any information received during the course of providing Services and further agrees that all such information shall be kept strictly confidential and shall not in any manner be revealed to any person.

#### ***Compliance with Laws & Policies***

- 10 (1) The Contractor agrees that its employees and agents will not use alcohol or illegal drugs while providing Services to the HRSB.
- (2) The Contractor who provides on-site activities to HRSB students must comply with the requirement for a security clearance.
- (3) The Contractor shall comply with all of the HRSB's policies and regulations as well as applicable laws, ordinances, codes and regulations of all other jurisdictions having or asserting jurisdiction over the Services to be performed under the terms of this agreement.

# Appendix D

## Independent Contractor/Service Provider Contract

### *Schedule A*

This is Schedule A to a contract between The Halifax Regional School Board ("HRSB") and \_\_\_\_\_ ("Contractor") and forms part of that contract.

#### **The parties agree as follows:**

##### **Services**

1. The Contractor will provide the following Services:
  - (a)
  - (b)
  - (c)
  - (d)

##### **Payment**

2. The payment is calculated in the following manner:
  - (a)
  - (b)
  - (c)
  - (d)

# APPENDIX E

## Contacts

### Purchasing Card

If your purchasing card is lost or stolen, or if your number becomes known to someone else, call the number indicated on the back of the purchasing card” and notify the Purchasing Card Administrator.

### Purchasing Division

	Phone Number	Fax Number	Email	Responsibilities
<b>*Purchasing Manager</b>				
Peter Chaffey	464-2000 ext. 2010	464-2238	<a href="mailto:pchaffey@hrsb.ns.ca">pchaffey@hrsb.ns.ca</a>	Complaints/Tenders/Disposal of surplus items  Purchasing Cards – new applications, new cards
<b>*Buyer</b>				
Deborah Beck	464-2000 ext. 2011	464-0161	<a href="mailto:dbeck@hrsb.ns.ca">dbeck@hrsb.ns.ca</a>	Quotes, tenders Copiers  Purchasing Cards – data input, upload, changes
<b>Purchasing Clerks</b>				
Ana Toghlajian	464-2000 ext. 2021	464-2238	<a href="mailto:atoghlajian@hrsb.ns.ca">atoghlajian@hrsb.ns.ca</a>	All school supplies
Mary Kay MacKintosh	464-2000 ext. 2477	464-2238	<a href="mailto:mkmackintosh@hrsb.ns.ca">mkmackintosh@hrsb.ns.ca</a>	All school supplies
Margie Johnson	464-2000 ext. 2343	464-2238	<a href="mailto:mjohnson@hrsb.ns.ca">mjohnson@hrsb.ns.ca</a>	Custodial and maintenance supplies

\*The Purchasing Manager and the Buyer are the *purchasing card administrators* mentioned throughout this handbook.

### Technology Office

The Manager, School Technology helps schools and offices to select computer equipment and software that meets HRSB standards. You can contact the School Technology Help Line at 464-HELP (4357) to gather the information you need.

HRSB Technology Centre Help Line  
464-HELP or 464-4357

# **APPENDIX F**

## **Blank Forms**