



**DURHAM CATHOLIC
DISTRICT SCHOOL BOARD**
Learning and Living in Faith

ADMINISTRATIVE PROCEDURE – AP102-1

General Requirements for Purchasing of Goods and Services

Area: Business and Finance
Policy Reference: Purchasing of Goods and Services (PO102)

Approved: March 29, 2004
Revised: November 11, 2013; February 2, 2026

1. Purpose

The Durham Catholic District School Board (the “Board”) policy entitled “Purchasing of Goods and Services” applies to all members of the Board of Trustees and all Board employees for purchases charged to budgets that are approved in the Board’s Annual Estimates (including Board and school funds).

In order to ensure that procurement is both efficient and effective and to maintain compliance with legislative requirements, this procedure establishes processes and thresholds for determination of the most appropriate procurement procedure.

2. Definitions

Nil

3. Procedures

3.1 Approval Authority and Procurement Thresholds

3.1.1 Before initiating the purchase, the requisitioner will confirm appropriate approved funds are available to obtain the goods and/or services in accordance with the approval and procurement thresholds as set out in the table below.

3.1.2 The Board delegates the authority to purchase on behalf of the Board to the Supervisor of Purchasing Services under the authority of the Chief Financial Officer in accordance with the following competitive procurement thresholds as set out in the table below.

Table 1: Approval Authority and Procurement Thresholds

Procurement Threshold	Minimum Approval Level	Procurement Requirements
\$0 to \$10,000 (school budget)	Principal/Manager/Supervisor	Minimum of one quote
\$0 to \$25,000 (central budget)	Manager/Supervisor	Minimum of one quote
\$10,001 to \$121,199 (school budget)	Chief Financial Officer, or designate	Minimum of three quotes (in accordance with the Request for Quotation Administrative Procedure AP102-6)
\$25,001 to \$121,199 (central budget)	Member of Senior Administration and Chief Financial Officer or designate	Minimum of three quotes (in accordance with the Request for Quotation Administrative Procedure AP102-6)
\$121,200 to \$1,000,000	Superintendent of Business, Finance and Facilities Services or Chief Financial Officer	Competitive Bid Process (in accordance with the Competitive Bid Process Administrative Procedure AP102-7)
\$1,000,001 or more	Two of the following: Director of Education Superintendent of Business, Finance and Facilities Services Chief Financial Officer	Competitive Bid Process (in accordance with the Competitive Bid Process Administrative Procedure AP102-7)

Note 1: Collaborative procurements between school and central budgets will follow the central budget procurement thresholds.

Note 2: All consulting services regardless of value must be procured through a competitive process (invitational or open competitive as appropriate). Deviation from the stated procurement thresholds may only occur under the authority of the Director of Education, or designate, in consultation with the Supervisor of Purchasing Services, Superintendent of Business, Finance and Facilities Services and/or Chief Financial Officer.

Note 3: To be eligible for Special Equipment Allocation (SEA) funding, where the procurement value for a single item purchase is \$5,000 and over but less than \$10,000, the Board must obtain at least three quotes. Where the procurement value is \$10,000 and over the Board must comply with the rules in the BPS Procurement Directive relating to open, competitive procurement processes.

3.1.3 No purchase shall be divided into smaller portions in order to elude the requirements of these procedures.

3.2 Segregation of Duties

3.2.1 In order to ensure accountability and transparency in the purchasing-to-pay process, segregation of duties must exist. One individual cannot be responsible for more than two of the following areas: Requisition, Budget, Commitment, Receipt, and Payment:

Functional Role	Explanation	Responsible Person
Requisition	Initiate request for purchase to be authorized to place an order	Individual, school, or department requesting the product or service
Budget	Authorize that funding is available to cover the cost and authorize the use of that budget for the purchase	Department/School budget hold (senior administration, principals, managers)
Commitment	Authorize release of the order to the supplier under agreed-upon terms	Purchasing Department
Receipt	Authorize that the order was physically received, correct and complete	Individual confirming receipt of the goods
Payment	Authorize release of payment to the supplier	Accounting Department

3.3 System Contracts for Standard Goods and/or Services

3.3.1 Purchasing Services shall establish and maintain systems contracts for standard goods and/or services as appropriate and practicable, including:

- a) classroom and office supplies;
- b) classroom and office furniture;
- c) computer equipment and accessories.

3.4 Determination of the Appropriate Method for Purchasing Non-Standard Goods and/or Services

3.4.1 This is to be based on the approved budget amount, if available, or the requisitioner's estimate of the total cost of the goods and/or service including all taxes, freight and service costs. Where the purchase extends over a period of time, the cost shall be estimated from the anticipated purchase date to the end of the contract or fiscal year, whichever is the higher amount. The requisitioner in consultation with the Supervisor of Purchasing Services shall determine the appropriate method of purchase. Failure to accurately estimate the total costs of the purchase may result in the need to cancel and re-do the procurement

process using the appropriate method at the discretion of the Superintendent of Business, Finance and Facilities Services or Chief Financial Officer.

3.5 Methods of Purchasing

3.5.1 Systems Contract for Standard Goods and Services

- a) Systems Contracts for Standard Goods and Services are centrally established by Purchasing Services in accordance with the Purchasing Policy and through approved Purchasing Procedures. Notification is provided Board wide through the numbered memo process. In-house, online or vendor catalogues are commonly referenced. Pricing may be fixed for a given term or % of discount from indicated prices. Because these contracts have been centrally procured following appropriate Procurement Procedures, Procurement Thresholds have already been addressed such that the requisitioner may create an on-line Purchase Requisition in any amount without the need for further additional quotes or bids.

3.5.2 Small Dollar Purchase

- a) Purchasing cards should be used, wherever possible, for purchases within the cardholder's limits pursuant to the Use of Corporate Purchase Cards Administrative Procedure (AP102-3). Petty cash funds should be used for purchases under \$100 where a Purchasing Card is not available or is otherwise inappropriate.

3.5.3 Purchases requiring one (1) quote per [Table 1](#)

- a) The requisitioner may create an online purchase order requisition with a minimum of one (1) quote, using an existing Board approved vendor, where possible. The Supervisor of Purchasing Services may request additional quotes if it is deemed in the best interest of the Board.

3.5.4 Purchases requiring three (3) quotes per [Table 1](#)

- a) The requisitioner is required to obtain a minimum of three (3) written quotes in accordance with the Request for Quotation Administrative Procedure (AP102-6). The Supervisor of Purchasing Services may request additional quotes if it is deemed in the best interest of the Board.

3.5.5 Purchases equal to or greater than \$121,200

- a) For purchases greater than \$121,200 the Supervisor of Purchasing Services, in consultation with the requisitioner, shall determine if the tender process is applicable, in accordance with the Competitive Bid Process Administrative Procedure (AP102-7).

3.5.6 Third Party Contracts (also known as 'piggy backing')

- a) The Board supports collaborative procurement and to this end will consider entering into existing contracts established by third parties where such processes are:
 - i. in keeping with legislative requirements;
 - ii. in keeping with Board procedures; and
 - iii. in the best interest of the Board.
- b) Examples of third-party contracts are standing offers open to various public sector entities and/or individual or collaborative procurement processes that have included provisions for extension to third parties.
- c) A requisitioner wishing to have consideration to enter into a third party contract shall review the circumstances with the Supervisor of Purchasing Services and make application in accordance with the Third Party Contract Process Administrative Procedure (AP102-8).

3.6 Exceptions

3.6.1 Emergency Situations

- a) The members of senior administration assigned to the portfolios of Facilities Services, Health and Safety and/or Information and Communications Technology (ICT) are authorized to initiate an expenditure, using a Board approved vendor wherever possible, in response to an emergency situation. The member of senior administration shall inform the Supervisor of Purchasing Services and Chief Financial Officer of the situation and resultant actions as soon as possible by completing a Rationale for Non-Competitive Procurement (AF102-1C).
- b) Emergency situations are defined as posing immediate or imminent risk to Board students, staff, the general public or Board property or any other private or public property.

3.6.2 Single or Sole Source

- a) Where competitive bidding is unavailable or deemed unacceptable, purchasing through negotiation with one vendor only may be appropriate under certain conditions. All such situations shall require the approval of the Supervisor of Purchasing Services and the appropriate member of senior administration in consultation with the Chief Financial Officer and/or Superintendent of Business, Finance and Facilities Services by completing a Rationale for Non-Competitive Procurement (AF102-1C) and shall conform to the requirements of the Broader Public Sector Procurement Directive.

3.7 Dispute Resolution

- 3.7.1 In the case of disagreement between the Supervisor of Purchasing Services and the requisitioner, for the determination of the appropriate method of purchase for the required goods and/or service, the issue shall be reviewed and adjudicated by the Chief Financial Officer.

3.8 Specifications

3.8.1 Purpose of Specifications

- a) Specifications are the means by which the goods and/or service requirements are defined. Consideration should be given to all factors that will affect the goods and/or service such as quality, quantity, cost, physical properties, service levels, delivery and disposal. Specifications that are overly restrictive or include overly demanding delivery dates or scheduling may result in less competitive pricing.
- b) Specifications that do not adequately define the requirements of the goods and/or service may result in lower quality and therefore less value overall when calculating the total cost of ownership.

3.8.2 Responsibility for Specifications

- a) The requisitioner shall primarily be responsible for providing the specifications to purchasing services. The Supervisor of Purchasing Services shall assist the requisitioner in the formulation of the specifications in order to fulfill the procurement requirements.

3.8.3 Use of Brand (Trademark) Names

- a) In keeping with the Board's commitment to open competitive procurement, specifications should avoid brand (trademark) names and models and should be generic whenever possible.
- b) The words 'or equivalent' shall be included in the specifications. The exception for this would be in instances where the Board has formally standardized on the product being procured or when the product is proprietary. Such standardization must be requested, in writing with appropriate documentations and rationale, through purchasing services.

3.8.4 Health and Safety

- a) Where required, specifications shall ensure all goods and/or services purchased by the Board comply with the Board's Occupational Health and Safety requirements including Workplace Hazardous Materials Information System (WHMIS) and Canadian Standards Association (CSA) Electrical Safety Regulations. Where required, the purchase must include

documentation and training of appropriate Board staff in the safe usage, installation, storage and/or disposal of the goods, product and/or equipment.

3.9 Delivery to Home

3.9.1 All goods should be delivered to a Board site. If delivery falls outside of school hours, arrangements should be made by the Board employee to facilitate delivery. No goods should be delivered to a personal residence.

3.10 Related Parties

3.10.1 Any related party relationship between a vendor and Board employee shall be governed in accordance with the Employee Conflict of Interest Administrative Procedure (AP317-1).

3.11 Sales Tax and Discounts

3.11.1 Federal and provincial sales taxes are to be applied in accordance with existing tax regulations and legislation.

3.11.2 Quoted volume discounts and early payment incentives shall be considered as part of the value of a vendor's submission and thereby receive consideration in determining the award, provided the vendor's incentives are in accordance with the Board's practice for payment of accounts.

3.12 Responsibility of Record Keeping

3.12.1 All acquisition processes shall be documented and records maintained in accordance with the Board's existing record management procedures.

4. Sources

4.1 [Broader Public Sector Procurement Directive](#)

4.2 [Special Equipment Allocation \(SEA\) Directive](#)

5. Appendices

5.1 Procurement Process Request (AF102-1A)

5.2 Procurement Award Approval (AF102-1B)

5.3 Rationale for Non-Competitive Procurement (AF102-1C)

6. Related Policies and Administrative Procedures

6.1 [Purchasing of Goods and Services Policy \(PO102\)](#)

6.2 [Petty Cash Administrative Procedure \(AP102-2\)](#)

6.3 [Use of Corporate Purchase Cards Administrative Procedure \(AP102-3\)](#)

6.4 [Cheque Requisition Administrative Procedure \(AP102-4\)](#)

- 6.5 Vendor Qualification Administrative Procedure (AP102-5)
- 6.6 Request for Quotation Administrative Procedure (AP102-6)
- 6.7 Competitive Bid Process Administrative Procedure (AP102-7)
- 6.8 Third Party Contract Process Administrative Procedure (AP102-8)
- 6.9 Contract Extension Process Administrative Procedure (AP102-9)
- 6.10 Broader Public Sector Procurement and Expense Directives Policy (PO109)