Commission scolaire English-Montréal **English Montreal School Board**	
POLICY: **PURCHASING**	**CODE: DG-16**

Origin:	General Directorate
Authority:	Resolution #97-05-28-5.2-C4
Reference(s):	Related EMSB policies: • Signing Authority for Spending Operating & Capital Budgets (FS-6) • Tendering Policy (DG-15) • Audit Program (Appendix A of Signing Authority Policy)

PREAMBLE

The Purchasing Policy is written to provide a mandate to all those responsible for the purchase of materials and services on behalf of the EMSB. As such it must be read and applied in conjunction with the Signing Authority, Tendering Policy and Audit Program of the EMSB.

1. All purchases must be made based on the guidelines set down in the Tendering Policy.

2. Prior to committing funds to a purchase or a service contract, an individual must be authorized in accordance with the Signing Authority Policy and/or have the signature of the person who is authorized.

3. Schools/departments have the mandate to select and purchase supplies and services for their daily operating needs, as per items 1 and 2 above.

   Except: capital budget items, computers & software, classroom & office furniture, tenders, major projects, the annual caretaking requisition, and items described in item 4.

4. In order to realize best value, schools/departments are expected to buy material from and to respect the terms and conditions of all contracts negotiated and implemented by the EMSB (including contracts negotiated at the Island Council* purchasing committee) (supplier and contract details to be provided by Purchasing Services)*.

---

* Please note the following changes subsequent to the adoption of this policy:
   - the Island Council has been replaced by the *Comité de gestion de la taxe scolaire de l'île de Montréal;*
   - Purchasing Services has been abolished*.*

5. Administrative forms and envelopes shall be available from Purchasing Services*.

6. Schools and departments must ensure prompt payment of all invoices by completing the required form and sending it together with approved invoices to Accounting Services.

7. Schools and departments are expected to follow up on enquiries for payment from vendors they transact with. (Do not forward calls to Accounting).

8. Purchasing Services* shall maintain and publish a product-vendor book and an alphabetic vendor book listing suppliers for material (excluding textbooks).

9. Audit Control – The required documentation in support of this policy, items 1 and 2 in particular, must be maintained at the schools/departments. These documents may be reviewed as required for internal and/or external audit control purposes.

---

* See note on previous page.

⬛ **Commission scolaire English-Montréal** **English Montreal School Board**		
PROCEDURE: **PURCHASING**		**CODE: DG-16.P**

Origin:	General Directorate
Reference(s):	Related EMSB policies: • Signing Authority for Spending Operating & Capital Budgets (FS-6) • Tendering Policy (DG-15) • Audit Program (Appendix A of Signing Authority Policy)

Re: Procedure to follow at school/department level
Re: Invoices from suppliers for subsequent payment by Board's central office

As applying to purchases made against school/department budgets:
(Excl. cash authorizations/petty reimbursements)

1. Schools/departments are to receive invoices *directly* from suppliers.

2. Schools/departments are expected to verify the invoice(s) received vis-à-vis delivery of goods, unit prices, etc.

3. Schools/departments are required to complete the attached form and, accompanied by related invoice(s), send to the attention of Accounting Services.

    a. under normal circumstances, one (1) authorization form per invoice shall be required;

    b. however, where there are several invoices from *same* supplier, one (1) *composite* authorization form shall be acceptable.

4. Accounting Services shall process the attached form vis-à-vis posting to accounts, etc. and accordingly expedite payment to supplier.

N.B. Schools/departments are expected to follow up on inquiries from suppliers as relating to payment(s).

Accounting Services shall interact with schools/departments as to the status of payments, missing invoices, etc. Accounting Services shall not be involved directly with supplier unless absolutely required.

Also, as mentioned above, the above procedures exclude the processes presently followed vis-à-vis cash authorization and petty cash reimbursements – these types of reimbursements shall continue as is.

APPENDIX A

Commission scolaire English-Montréal

English Montreal School Board

INVOICE PAYMENT REQUEST FORM

Budget Year: _____ - _____

School/Department: _____

School/Dept. Code: _____

Budget Code to be Charged: _____

_____

_____

Amount: $ _____

Authorized by: _____

For Accounting Use Only	
GST Amount: _____	**QST Amount:** _____

APPPENDIX B

PURCHASE VOUCHER

School Year: 20_____ - 20_____.

Transaction:

School Name: _____   School Code: _____

Supplier's Name:_____

Invoice Number: _____   Invoice Date: _____

Type of Purchase:_____   Budget Code: _____

Amount: $_____   Cheque Number: _____

Tendering Requirement

If the transaction price is between $1,000 and $1,500, three (3) verbal bids and three (3) competitive prices were to be obtained:

$

_____   _____
Second bidder's name   Second price

$

_____   _____
Third bidder's name   Third price

If the transaction Price is between $1,500 and $5,000, three (3) written bids and three (3) competitive prices were to be obtained:

$

_____   _____
Second bidder's name   Second price

$

_____   _____
Third bidder's name   Third price

Documents attached

A) The supplier's invoice: ❏ Yes   ❏ No

B) Second written bid obtained: ❏ Yes   ❏ No   ❏ N/A

C) Third written bid obtained   ❏ Yes   ❏ No   ❏ N/A

Signing Authority Requirement

A) All transactions must be approved by   _____ Date:_____
   the Principal   Principal's signature

B) If the transaction price is over $2,000, _____ Date:_____
   the Regional Director's approval is   Regional Director's Signature
   required

C) If the transaction price is over $5,000, _____ Date:_____
   the Deputy Director General's approval   Deputy Director General's Signature
   is required

D) If the transaction price is over $10,000, _____ Date:_____
   the Director General's approval is   Director General's Signature
   required

Commission scolaire English-Montréal

English Montreal School Board

INVOICE PAYMENT REQUEST FORM

Budget Year: _____ - _____

School/Department: _____

School/Dept. Code: _____

Budget Code to be Charged: _____

_____

_____

Amount: $ _____

Authorized by: _____

For Accounting Use Only	
GST Amount: _____	**QST Amount:** _____