



Background

Purchasing practices will be competitive and seek maximum value for expenditures.

All revenue generated or collected on behalf of the Calgary Girls Charter School (CGCS) including provincial grants, fund raising, donations, and fees is revenue of the Calgary Girls Charter School Society. Charter Board Policy or Administrative Procedures, may authorize School Council or staff to generate or collect funds, and to make expenditures on behalf of CGCS.

Ultimately, the Charter Board is accountable to the Minister of Education and the CGCS Society for revenues and expenditures of CGCS funds and all accounts are subject to an annual, external audit. The use of resources available to meet the goals and priorities of CGCS are subject to the highest ethical standards expected of a public school organization.

Employees are expected to use the Purchase Card (P-Card) system in place of personal resources, whether credit cards, checks, or cash in making school-related purchases of supplies or services. School-related purchases also include expenditures for Professional development such as registration, travel and subsistence.

The use of a Purchase Card reduces costs associated with personal reimbursements, and accounts payable, and expedites timely payment to vendors. Petty cash is available to provide funds for office expenditures totaling no more per month than the monthly allocation.

Procedures

1. The School will attempt to obtain the maximum value for each dollar expended consistent with wise educational decisions and accepted purchasing practices. Consideration is given to:
 - 1.1 The supplier's reputation and experience,
 - 1.2 The ability to deliver or perform within the time specified,
 - 1.3 The ability to provide after-sales maintenance and service.
 - 1.4 Past experience on previous orders.
2. All other factors being equal, and where permitted by the Reciprocal Trade Agreement, the School shall purchase from local, provincial and Canadian suppliers in that order of preference.
3. To the extent that it is reasonable and efficient, the School supports the concept of centralized purchasing to serve the needs of the School.
4. Designated staff will be issued P-cards upon request of the Principal or Superintendent. P-card is the CGCS preferred method of payment.
 - 4.1 Employees are discouraged from using personal checks, credit or debit cards.

- 4.2 The card is to be used only to make purchases where the purchaser has authority/responsibility over the funds.
 - 4.3 In some circumstances, an invoice may be required.
 - 4.4 Petty cash is limited to a monthly allocation determined by the Secretary-Treasurer and is intended for urgent, small cost, cash items.
5. Original receipts are required for all business-related expenditures and reimbursements.
- 5.1 Reimbursements will not exceed receipts or per diem allocations.
 - 5.2 Hospitality for meetings, as per CRA rules, must include:
 - 5.2.1 A statement of who attended,
 - 5.2.2 Where the meeting occurred,
 - 5.2.3 The length of the meeting and
 - 5.2.4 The agenda.
 - 5.3 Whenever possible, it is expected that CGCS business meetings are held on CGCS premises with reasonable hospitality extended to non-employees.
 - 5.3.1 Expenses for meetings between/among staff members are considered personal expenses unless pre-authorized by the Superintendent.
 - 5.3.2 Expenses for a staff retreat, or a school-wide professional development event, are considered pre-authorized, but “staff only” meetings, which are included in the annual approved budget, or approved in consultation with the Superintendent.
6. The Secretary Treasurer is responsible for developing procedures and providing staff training in the appropriate use of purchase cards.
7. The school’s site budget for the operation of Lakeview and Bel Aire must balance. Deficit budgeting at the school site is not permitted. However, a deficit budget within a budget line is permitted with consent of the Secretary-Treasurer if the overall budget remains in a positive position.
8. Expenditures must be coded to the appropriate budget line.
- 8.1 Do not code items to other lines/envelopes to avoid showing a deficit in the applicable line/envelope.
 - 8.2 Do not transfer funds from one line/envelope to another. Rather, use the results to better inform assumptions in the following year. Remember, a budget line can be in a deficit as long as the total budget remains positive.
 - 8.3 If a deficit seems imminent, the Secretary-Treasurer must be contacted to ensure the overall position remains positive.
9. Staffing represents the largest expenditure of the CGCS budget so it is critical to ensure this remains positive. The Superintendent shall approve the total staff allocation to the sites.

10. The Superintendent assigns to various staff the authority for expenditures within the budget envelopes. Subject to the allocations approved by the Superintendent, the Principal has authority over budgets for Lakeview and Bel Aire sites and may assign spending limits to staff.
11. The use of CGCS funds is open to public scrutiny. The Education Act s.65(1) Inspection of Documents notes that accounts and agreements entered into by the Charter Board may be inspected.
12. Reconciliation of Purchase Cards shall occur monthly in accordance with the purchase/credit card procedure to avoid late penalties and interest.
 - 12.1 Any errors or omissions must be reported promptly to the Secretary-Treasurer and a declaration form completed.
 - 12.2 All P-card procedures including the deadline for monthly reconciliation shall be followed or the employee's P-card may be revoked.
13. Misuse of the CGCS funds through the purchase card or any other means may result in disciplinary action including termination with cause. Employees are expected to obtain the permission of their supervisor before making purchases of items or services that may be perceived as a personal benefit, or of limited benefit to students.
14. Except in unusual circumstances, no personal purchases are permitted. The purchase card is not a way to pay for personal items even when the individual expects to reimburse CGCS.
 - 14.1 Personal items include memberships and professional association fees unless specified in the employee's contract of employment. A professional membership is an employment expense/benefit and must be coded in accordance with CRA rules.
 - 14.2 Employees are not permitted to use School funds for the following:
 - 14.2.1 Hospitality – meals, beverages and/or snacks where employees are intended to be the primary and/or major beneficiaries unless pre-authorized by the Superintendent or Principal and in support of a school-sponsored event;
 - 14.2.2 Personal subscriptions (e.g., magazines, newspapers, music);
 - 14.2.3 Staff parties;
 - 14.2.4 Alcoholic beverages;
 - 14.2.5 Valet parking;
 - 14.2.6 Vehicle rentals (unless the cost is less than the total reimbursement per kilometre for required travel to conduct CGCS business or to participate in Professional Development);
 - 14.2.7 Gifts for colleagues (shower, funeral, wedding gift); and
 - 14.2.8 Charitable donations.
 - 14.3 Employees are to use "modest means" in travel, a public carrier rather than driving, for example, when it is cost effective to use a public carrier. Mileage claims exceeding common carrier, such as a flight, will be paid only to the cost of an economy seat flight.

15. No payments, including cash, cheque, gifts or gift certificates are to be paid to anyone outside of payroll or contracted services as approved by the Secretary- Treasurer.
 - 15.1 CGCS is responsible to CRA for EI, CPP and income tax.
 - 15.2 WCB must cover anyone doing volunteer or paid work on CGCS premises. The insurance coverage for employees differs from volunteers.
 - 15.3 No casual employment may be offered except through HR services to ensure all requirements including records checks are completed.
 - 15.4 All employees, including casual labour, must be hired in accordance with the standards for public organizations and CGCS policies and administrative procedures.

16. Employees shall not cause the Calgary Girls Charter School to incur indebtedness by entering into contracts for goods or services unless authorized by the Superintendent or designate.

Reference:

Education Act, s.52, 53, 54, 68, 80, 197, 222

Freedom of Information and Protection of Privacy Act

School Buildings and Tendering Regulation 383/88 Agreement on Internal Trade; Annex 502.4

Trade, Investment and Labour Mobility Agreement