administrative regulation

Purchase of Goods and Services

Administrative Regulation No. 7001

Classification
Equipment, Supplies & Textbooks

Effective Date
October 30, 2026

1 | Purpose

The purpose of this administrative regulation is to:

- Provide direction and clarity regarding the purchasing of Goods and Services within CBE; and
- Ensure transparency and accountability in how funds are used by CBE to procure Goods and Services.

2 | Scope

This administrative regulation applies to:

- All CBE employees;
- All purchases of Goods and Services from any and all CBE managed funds including:
  - School and department centralized budget allocations;
  - CBE administered staff development funds;
  - School decentralized budgets;
  - School generated funds;
  - Funds raised by CBE revenue generating initiatives; and
  - Any other funds received by any school or department of CBE from any source.

3 | Compliance

All employees are responsible for knowing, understanding and complying with this administrative regulation.

Failure to comply with this administrative regulation may result in disciplinary action up to and including termination of employment.

4 | Principles

The following principles apply:

- The CBE seeks to ensure that maximum value is obtained for the money that is spent.
- Goods and Services are obtained in a competitive manner following prudent business practices.
- Competition is fair, transparent and open; no special treatment is given to any supplier.

- Award decisions are made in an ethical manner with supporting documentation to substantiate the evaluation process and Award decision(s).
- Practices comply with the appropriate legislation, regulations and trade agreements, as amended from time to time.

5 | Definitions

Authority Level: means the maximum dollar value that an Expenditure Authority can commit to for the purchase of Goods and Services on behalf of the CBE.

Award: means the official decision/notification to grant a contract or agreement to a selected Bidder/proponent/respondent following a competitive procurement process. It signifies the successful outcome of the evaluation and selection procedures, confirming the chosen party to fulfill the specified Goods or Services.

Bid Exception: means a deviation from standard procurement procedures, allowed under specific circumstances, when competitive bidding is impractical or not in the best interest of the organization. It is granted based on justifiable reasons such as urgency, unique specifications, proprietary requirements, or market conditions, with the decision documented and subject to transparent review.

Bidder: means a supplier/vendor who submits a response to a solicitation or RFx. A Bidder may also be referred to as a proponent or respondent.

Blanket Purchase Agreement (BPA): means a long-term agreement/order between an organization and a supplier for the provision of Goods or Services over an extended period of time. BPAs facilitate multiple delivery dates and are typically negotiated to leverage predetermined pricing. It is commonly used in situations where there is a recurring need for expendable Goods of larger quantities, and when catalog purchasing is involved.

Brokerage: means a third party who acts as an intermediary that connects buyers and sellers to facilitate a transaction.

Business Unit: means a service unit or department (inclusive of schools) responsible for submitting purchase requests on behalf of their department or school. These requests are made in accordance with the regulations and policies set by the CBE.

A Business Unit is responsible for:

- Submitting purchase requests on behalf of their department or school in accordance with the regulations and policies set by the CBE.
- Ensuring procurement activities adhere to CBE's policies and regulations by purchasing from Registered Vendors/Suppliers or engaging with Strategic Sourcing to initiate the competitive bid process as described in the CBE's policies and regulations.
- Engaging Strategic Sourcing in Contract negotiations and submitting all vendor-drafted Contracts and other purchase Contracts to Strategic Sourcing for review and vetting prior to negotiating and executing, to ensure compliance with CBE's regulations, policies, and guidelines. Specifically, this responsibility includes:

- Initiating the Contract negotiation process for Goods or Services with an aggregate value of $10,000 or more; and
- Ensuring that any vendor-drafted contract is reviewed by Strategic Sourcing prior to execution, regardless of its value.

Capital Goods and Services: means Goods with value greater than $5,000 and/or significant, long-term investments made by an organization for the acquisition of durable assets or substantial Services that contribute to the overall functioning, development, or expansion of the organization.

CBE: means The Calgary Board of Education.

Conflict of Interest: means situations in which the personal or private interests of an employee (or the employee's family or close business associates) conflict with the interests of the CBE, or when there is a reasonable basis for the perception of such conflict.

Construction and Renovation: means the erection, installation, extension, repair, alteration, renovation, demolition, improvement or other activities related to physical structures or infrastructure, as defined under the New West Partnership Trade Agreement (NWPTA), as amended from time to time.

Contract: means a legally binding agreement in written form, outlining terms and conditions for the purchase of Goods or Services, including rights and obligations of CBE and the supplier.

Emergency Condition: means a condition in which, in the opinion of an Expenditure Authority, loss of life or property may occur if immediate action is not taken.

Enterprise Resource Planning or ERP: refers to a type of software that organizations use to manage day-to-day business activities such as accounting, procurement, project management, risk management and compliance, and supply chain operations.

Expenditure Authority: means the specific positions within CBE that have been given an Authority Level. An Expenditure Authority may delegate their authority but cannot delegate their accountability.

Formal Public Competitive Bidding Process: means a structured method of procurement where the organization publicly invites bids or proposals from potential suppliers. This transparent and competitive approach ensures fairness and equal opportunity and typically involves advertising the opportunity, receiving sealed bids or proposals, and evaluating them based on predefined criteria. It is a formalized way to select the most advantageous offer while adhering to regulations and promoting open competition in the procurement of Goods or Services.

Goods: means products that consist of tangible, durable or consumable items. Examples include:

- tangible (such as a whiteboard or musical instrument),
- durable (e.g. chairs or desks, used and reused over time), or
- consumable (e.g. office supplies or bathroom supplies that are regularly re-stocked).

Pre-qualification: means an initial assessment process used in procurement to evaluate and shortlist potential bidders based on predefined criteria, ensuring they possess the necessary qualifications, capabilities, and financial standing to participate in subsequent bidding processes.

Purchase Order: means a Contract between the CBE and a supplier for the purchase of Goods and/or Services at an agreed upon price, quantity, quality and delivery date.

Registered Vendor/Supplier: means a vendor/supplier that has satisfied predetermined criteria set by CBE to supply Goods and/or Services to CBE and is set-up in CBE's ERP system (e.g. Oracle, SAP etc.). Not all Registered Vendors/Suppliers have Contracts with CBE.

RFx: means a collective term used in procurement to refer to various request documents, such as Request for Proposal (RFP), Request for Quotation (RFQ), Request for Bid (RFB), Request for Pre-Qualification (RFPQ), Request for Standing Offer (RFSO), or Request for Information (RFI). These documents are utilized to solicit information, proposals, or quotes from Bidders, enabling a structured and competitive procurement process. Other terms employed interchangeably with the collective term RFx are solicitation and opportunity.

Services: means outputs that consist of tasks performed by individuals.

Single Source: means a specific supplier who is selected to provide Goods or Services without utilizing a normal competitive process.

Sole Source: means a specific supplier who is the only supplier of Goods or Services that are required.

Standing Offers: means prearranged agreements between an organization and a supplier that establish terms and conditions for the procurement of Goods or Services over a specified period. These agreements streamline the purchasing process by predefining terms such as pricing, quantity, and delivery. Organizations can make multiple orders under the standing offer without the need for re-negotiation, providing flexibility and efficiency while ensuring compliance with procurement regulations.

Strategic Sourcing: means the CBE's Strategic Sourcing and Supply Chain Operations organizational unit which is responsible for managing and overseeing the procurement activities at the CBE. Its primary role involves overseeing the procurement process, from acquiring Goods and Services to vendor selection. This department plays a key role in facilitating transparent and cost-effective procurement practices. In CBE, Strategic Sourcing is sometimes also referred to as "Procurement".

Strategic Sourcing is responsible for:

- Managing the purchase of Goods and Services on behalf of the CBE.
- Establishing Contracts and Standing Offers for use by the CBE.
- Managing the approval process for Registered Vendors for use by the CBE as well as the Registered Vendor database in CBE's ERP System.

- Minimizing risk to the CBE, and to ensure adherence to the CBE's regulations, policies, and guidelines by vetting and reviewing:
  - All vendor Contracts; and
  - CBE Contracts valued at $10,000 and over.
- Maintaining an electronic Contract management database of vendor/purchase Contracts used at the CBE.

Vendor Performance Management: means the systematic process by which the CBE monitors, evaluates, and manages the performance of suppliers/vendors in the delivery of Goods and Services. The program ensures that vendors consistently meet contractual obligations, service quality standards, and compliance requirements, and supports informed decision-making regarding ongoing vendor relationships.

6 | Regulation Statement

Purchasing Goods and Services

1) Strategic Sourcing facilitates the purchase of Goods and Services.
2) All purchases and procurement processes must be transparent, fair, well documented, and in compliance with applicable trade agreements.
3) An appropriate Expenditure Authority must approve all purchases.
4) A formal CBE Purchase Order is required for all purchases of Capital Goods and Services.
5) All documentation of purchases and the procurement processes must be maintained in accordance with CBE Records Management and CBE's Classification and Retention Schedule.
6) Strategic Sourcing must be contacted to initiate the RFx process.
7) CBE will utilize the services of a Brokerage for purchases, when the use of a Brokerage is required or of benefit to CBE.
8) Any purchases of Goods and Services with donated funds must also comply with Administrative Regulation 7008: Fundraising and Donations.

Funds for Purchase

9) Sufficient funds must be in the approved budget of the appropriate school/Business Unit to which the Expenditure Authority is linked, before initiating a purchase.
10) Purchasing the Services of a lawyer or law firm shall be done through Legal Services.

Construction or Renovation

11) Construction or a physical modification to a building at any value must be initiated through Facilities and Environmental Services (FES).

Purchases or Donations Become Property of CBE

12) All Goods purchased in the name of a Business Unit or donated to the CBE by a third party shall become property of the CBE. This includes purchases by community/parent groups and individuals as donations to the CBE.

Collaborative Partnerships

13) Where reasonable and practical in achieving greater value to the organization, the CBE is committed to fostering collaborative partnerships with other school jurisdictions and, where applicable, other public sector agencies, to cultivate cooperative initiatives and shared services across a broader spectrum of jurisdictional operations.

7 | Procedure

Purchases of Less Than $10,000

1) For purchase of Goods and/or Services less than $10,000:
   a) if a Contract exists with a supplier who can supply the required Goods and/or Services, then these Goods and/or Services shall be ordered from the contracted supplier.
   b) in the absence of any Contract, Goods and/or Services may be ordered directly from any supplier but the purchases must align with the principles outlined in this administrative regulation. If assistance is required, Strategic Sourcing should be contacted. Prior to signing a Contract prepared or drafted by the supplier of those Goods and/or Services, regardless of value, Strategic Sourcing should be engaged to review and vet the proposed Contract to ensure compliance with CBE's regulations, policies, and guidelines.
   c) if the purchase of Goods and/or Services is for Capital Goods and Services, a formal CBE Purchase Order is required to ensure proper tracking of such capital assets.

Purchases $10,000 and Above

2) For purchase of Goods and/or Services of $10,000 and above:
   a) if a Contract exists with pre-negotiated prices for specific Goods and/or Services (e.g., a Blanket Purchase Agreement) then these Goods and Services can be ordered directly under such Blanket Purchase Agreement without needing competitive quotes.
3) In the absence of such Contract or agreement, purchase of Goods and/or Services:
   a) with a cost between $10,000 and under $75,000 requires a minimum of three competitive quotes. Appropriate procurement documentation must be maintained.
   b) with a cost $75,000 and above requires a formal competitive process such as a Request for Proposal (RFP), a Request for Quote (RFQ), or a Request for Bid.

   Note: public tenders are issued, via Strategic Sourcing, on the Alberta Purchasing Connection (APC) and CBE’s approved e-tendering platform.

   c) For general Construction project execution of high value, see below.

Online Orders

4) Use of platforms for online ordering must be initially approved via CBE established processes.

   Online purchases should comply with applicable regulatory requirements, this administrative regulation and ethical standards.

   Employees are expected to exercise diligence throughout this process, and work with Strategic Sourcing Procurement Services to ensure adherence to budgetary guidelines, vendor credibility, and regulatory compliance. Maintaining proper documentation of all transactions, including receipts and order confirmations, is essential for transparency and auditing purposes.

Construction Projects $200,000 and Above

5) For general Construction project execution only (design costs not included): Purchases of $200,000 and above must go to public tendering. Public tenders are issued, via Strategic Sourcing, on APC (Alberta Purchasing Connection) and CBE's approved e-tendering platform.

Near Cost Threshold Conditions

6) Despite the preceding conditions, if CBE's internal estimate for the work falls within 90% or greater of the public tender threshold ($200,000 for Construction build and $75,000 for all other purchases), it is strongly recommended to initiate a Formal Public Competitive Bidding Process. This precaution aims to prevent the potential need for a second tendering process. Strategic Sourcing holds the responsibility for making this determination.

Changes to CBE Buildings, Facilities or Grounds Require Consultation

7) Purchasing Services or Goods, including but not limited to furniture, fixtures, appliances, equipment, and playground equipment that are associated with changes to CBE buildings, facilities or grounds requires consultation with and the approval of CBE Facilities and Environmental Services.

   a) The purchase of any program-related Capital Goods or equipment that contribute to the overall functioning, development or expansion of a complementary educational program must include consultation with Complementary Curriculum and Pathways staff.

Computer and End Device Technologies

8) The purchase of new computer and end device technologies which are not on the approved for purchase list requires review and acceptance by Client Technology Services.

Software Purchases

9) The purchase of computer software (as well as software included in other purchases i.e. a book or resource) may be subject to Software Vetting Committee approval, and may require a privacy impact assessment. Refer to the Software page on Insite for additional information.

Food & Catering Services

10) The purchase of food and/or catering Services may be subject to Administrative Regulation 3047: Nutrition. Staff are encouraged to contact the Food & Nutrition team for support.

Shipping Preferred Over Use of Personal Vehicle

11) It is strongly recommended to prioritize the shipment or delivery of purchased or donated items directly to the school or site, rather than using personal vehicles for this purpose.

Expenditure Authority

12) Only employees in specific roles have the authority to requisition the purchase of Goods and Services or purchase directly from a supplier or sign Contracts.

13) Authority Levels must not exceed the maximum values by position and situation as identified by the Expenditure Authority Matrix.

14) The Authority Levels apply to those in an acting capacity and who have been delegated authority in writing.

15) Prior to authorizing an expenditure, the Expenditure Authority shall confirm that:

a) sufficient funds remain within the relevant budget,

b) the purchase is necessary and appropriate, and

c) requirements of this administrative regulation have been followed.

Splitting a Purchase Prohibited

16) Splitting or dividing the purchase of Goods or Services in order to avoid exceeding an individual's authorized limit or Authority Level is prohibited.

Sole or Single Sourcing

17) Single Source / Sole Source / Bid Exceptions or Brand Specific procurement of Goods or Services may be permitted where the use of limited tendering is justified under applicable trade agreements, including where the Goods or Services can be supplied only by a particular supplier and no reasonable alternative or substitute exists. Examples of such circumstances include:

a) an Emergency Condition exists.

b) a confidential situation exists.

c) works of art.

d) protection of patents, copyrights or other exclusive rights.

e) other legal or contractual obligations which may prevent CBE from using normal competitive processes.

f) supply of Goods or Services is controlled by a supplier that is a statutory monopoly.

g) work is to be performed on property by contractor according to provisions of a warranty or guarantee held in respect of the property or the original work.

h) work is to be performed on a leased building or related property or portions thereof, that may be performed only by the lessor.

i) procurement of subscriptions to newspapers, magazines or other periodicals.

Conflict of Interest	18) In alignment with Administrative Regulation 4027: Employee Code of Conduct, each purchase or procurement must be made ethically and without bias. CBE employees must not personally gain from any purchase made using CBE funds. Examples would be using a personal credit card or loyalty points card to gain from a purchase where CBE funds are used.
Contract Length	19) CBE reserves the right to make the final decision around length of Contracts. 20) Total committed and optional duration of a Contract (Initial term plus renewal terms) for the purchase of Goods and Services of $75,000 or over in total cost may not exceed a maximum length of five years unless approved by the Director of Corporate Finance**.** 21) Purchase of Goods or Services on a multi-year payment plan requires prior approval of the Chief Financial Officer or designate.
Purchase Standardization	22) As much as is reasonable, high-volume items such as furniture (i.e. student desks and chairs), major appliances, and school equipment will be standardized to aid in ensuring the CBE realizes a balance of quality and maximal value in such purchases.
Vendor Performance Management	23) All suppliers and vendors engaged by CBE for the provision of Goods or Services are required, as a condition of doing business with the CBE, to comply with the CBE's Vendor Performance Management (VPM) Program, as may be amended from time to time.
Receipt of Goods and Services	24) Upon physical receipt of Goods or Services, schools must receive the Goods and Services in the ERP system to ensure timely payment.
Return of Goods	25) Should a return of Goods be required, refer to the Service Desk "Order Management and Returns" request to facilitate the return of the Goods.
Unsolicited Proposals	26) Upon receiving an unsolicited proposal from a vendor, the school administration should refer the vendor to the Vendors page on the CBE's public website (cbe.ab.ca). Information is provided to direct the vendor.
Importing Goods	27) Goods produced outside Canada should not be imported directly by CBE without prior approval from Strategic Sourcing.

8 | History

Approval	April 17, 2002
Next Review	October 2031
Revision/Review Dates	October 30, 2026 June 2014 March 5, 2012 April 1, 2009 December 6, 2007 December 1, 2007 July 1, 2007 April 18, 2005 June 11, 2003

9 | Related Information

- Related Legislation
  - *Education Act*, S.A. 2012, c E-0.3
- Related Governance Policies
  - OE-1: Global Operational Expectations
- Associated ARs
  - A.R. 2000: Financial Management and Business Practices
  - A.R. 2060: Employee Business and Travel Expenses
  - A.R. 3047: Nutrition
  - A.R. 4027: Employee Code of Conduct
  - A.R. 7004: School Generated Funds
- Related Forms, FAQ, Matrix
  - Expenditure Authority Matrix