



SECTION:	Fiscal Management	APPROVAL DATE:
SUBSECTION:	Purchasing	April 6, 1998
POLICY NAME:	Purchasing Card	LAST REVISED:
POLICY NUMBER:	R.FM.I.2	October 5, 2009

PURCHASING CARD REGULATIONS

The use of the Purchasing Card is subject to the following restrictions:

- a. Only the person whose name appears on the card may use it.
- b. The card can be used only to make authorized official Board purchases within the Board limitations established under the policies and procedures herein.
- c. The Purchasing Card shall not be used:
 - when a competitive bid is required under the Board's Purchasing Procedures
 - for capital expenditures-the normal purchase requisition and approval procedures must be followed for these items
 - to acquire contract services
 - for any personal or private use, including personal vehicle expenses or entertainment expenses.
 - for cash advances
 - gifts for employees

The following positions will be the Program Co-Ordinators for the Board's Purchasing Card Program:

- Assistant Superintendent of Corporate Services
- Procurement Officer

OPERATIONAL GUIDELINES

1. The maximum purchase allowance on the purchasing card is \$1,000 per month (begins the 15th of each month, ends 14th of following month) subject to the restrictions outlined in item c of the Purchasing Card Regulations. Higher limits may be set based upon the individual position and/or usage.
2. The Purchasing Card Co-Ordinators will determine the maximum credit limit for each purchase card issued based on school or department requirements, size and type. These limits and any other additional restrictions will be communicated in writing to the cardholder.
3. Usual policies related to the Goods and Services Tax and Provincial Sales Tax apply to purchases with purchasing cards.

4. To limit exposure or liability to the Board and the person named on the card, the cardholder must be aware of the following practices:
 - each card is in the name of a specific individual
 - when not being used, the card should be kept in a secure location
 - when quoting the business card number over the telephone for a purchase, every precaution should be taken to avoid the risk of unauthorized use of the card number
 - immediately report lost or stolen card to: during office hours, the Procurement Officer; after office hours, call the Scotiabank Business Card Service Centre 888-823-9657
 - The card may be cancelled any time at the discretion of the Board.
5. If your purchasing card is rejected, please notify the Procurement Officer who will inquire as to why your card was rejected. The most common reasons for rejection are: Over monthly limit (replenishes the 16th of each month); Blocked merchant category – WCDSB blocks merchants deemed inappropriate; however, some acceptable vendors may be set up under a wrong merchant category.
6. Upon transfer, retirement or termination of employment from the Board, the cardholder must return the card directly to the Procurement Officer as well as documentation and reconciliation relating to purchases made up to the date of departure.

BILLING PROCEDURES

The Corporate Services Department will send a detailed monthly statement directly to each individual cardholder. The individual will be expected to retain all of the original Purchasing Card receipts. If original receipt is required for warranty, a photocopy will be acceptable. This is for standard audit trail purposes and to facilitate reconciliation and account verification from the suppliers. Upon receipt of the statement, the cardholder will:

- Match the charges with the appropriate slips, record the details on the monthly summary envelope provided by the Corporate Services Department showing the account code to be charged, enclose the statement and receipts in the envelope.
- Obtain approval/signature of the Administrator responsible for the budget being charged.
- Forward the completed summary envelope to the Corporate Services Department within ten (10) days of distribution of the statement. Failure to submit monthly activity reports together with all associated receipts may result in the withdrawal of the privilege of using a Purchasing Card and will be charged to the employee's location budget.
- Any re-imbursments required per Employee Expense Re-imbusement Policy P.GSA.G.1 must be clearly noted on the summary envelope.
- The business purpose of the expenditure must be detailed on each receipt if the purpose is not readily apparent. Please see Employee Reimbursement Policy P.GSA.G.1.

During July and August, if the Corporate Services Department has not received a cardholder monthly log, a pre-determined school/department account number will be charged and it will be the responsibility of the individual to submit receipts and account information upon their return in September.

IMPLEMENTATION INFORMATION

This program is specifically intended for schools and departments where its use is economically feasible. Cardholders must be informed of and acknowledge the responsibilities and obligations associated with the use of the Purchasing Card. An "Employee Acknowledgement Form" is attached which will be used to obtain the cardholder's agreement to the Terms and Conditions of the Purchasing Card.