



KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

ADMINISTRATIVE REGULATION - APPENDIX D

Regulation Name: Procurement Procedures **Regulation Code: BA-5.1.1D**
Section: Business and Administrative Services **Policy Code Reference: BA-5.1**

Established: October 9, 2012
Revised or
Reviewed: January 16, 2023

Purchasing Cards (P-Cards)

The Board utilizes purchasing cards to provide for a cost-effective and efficient method of controlling and processing a large volume of low value purchases.

A purchasing card is a corporate credit card issued to approved staff members to facilitate the controlled purchase and payment of goods and services necessary in conducting Board business. Purchasing cards will limit purchases to approved merchant category groups. Restricted categories are not permitted to be purchased with purchasing cards and include liquor, and other personal items.

1. Application and Approval Process

- 1.1 Supervisory officers will determine which employees are appropriate candidates for purchasing cards.
- 1.2 An application for a purchasing card must be completed and approved by the applicant's supervisory officer and their superintendent and forwarded to the card administrator for processing.
- 1.3 Standard purchasing cards are issued with a spending limit of \$500 per transaction and a monthly limit of \$1,500. Requests for higher spending limits will require the approval of the Senior Manager of Finance.

2. Card Limitations and Restrictions

- 2.1 Cardholders must not use a purchasing card in the following circumstances:
 - 2.1.1 To purchase items over their authorized limit.
 - 2.1.2 To split large dollar transactions into two or more purchasing card slips of under \$500 each. Any large transaction split into multiple purchasing card slips will be considered misuse of the purchasing card and will be dealt with accordingly.
 - 2.1.3 To bypass an existing tendered contract for products and services.
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2.1.4 To bypass Board policy and purchasing procedures.

2.1.5 To obtain a cash advance.

2.1.6 To obtain restricted items.

2.2 Personal Purchases

Personal use will result in immediate cancellation of the card and disciplinary action as deemed appropriate.

2.3 Refunds

No cardholder may accept cash or a cheque from a vendor as a refund for a previous purchase. The vendor must in all cases issue a credit to the purchasing card.

3. Responsibilities

3.1 Cardholder

The cardholder is responsible for:

3.1.1 signing an acknowledgement of responsibilities.

3.1.2 maintaining appropriate security of the card.

3.1.3 ensuring each purchase remains within the individual's transaction limit and monthly credit limit.

3.1.4 ensuring all purchases are made following Board policies and procedures.

3.1.5 verifying the correctness of the monthly statements and taking appropriate action to identify and correct any errors.

3.1.6 keeping all supporting documentation (i.e., purchasing card receipt, credit notes, invoices, etc.) related to the purchase for reconciliation and audit purposes.

3.1.7 submitting the monthly statement and supporting documentation to the individual's supervisor for authorization.

3.1.8 immediately notifying the credit card company in the event of a lost or stolen card.

3.1.9 ensuring any updates/modifications to the cardholder's name, address, department or area of responsibility are reported to his or her supervisor and the Board purchasing card administrator.

3.1.10 ensuring funds are available prior to any purchase.

3.2 Cardholder's Supervisory Officer

The supervisory officer is responsible for:

3.2.1 ensuring each cardholder receives a copy of this administrative procedure, completes their Acknowledgement of Responsibilities Form, and is aware of their responsibilities regarding the use of the purchasing card, and that activities that contravene this procedure may result in revocation of the staff member's purchasing card and disciplinary action as deemed necessary.

3.2.2 reviewing and signing the purchasing card statement and supporting documentation.

3.2.3 monitoring and controlling the use of purchasing cards, to ensure that the use of purchasing cards conforms to Board administrative procedures.

3.3 Board Card Administrator (Manager of Procurement and Central Services)

The Board card administrator is responsible for:

3.3.1 processing the issuance or cancellation of purchasing cards.

3.3.2 ensuring completion of all required documentation and appropriate record retention.

3.3.3 processing changes to card limits.

3.3.4 processing changes to a cardholder's business address, department or area of responsibility.

3.3.5 assisting cardholders to resolve disputed charges and other matters.

3.3.6 maintaining a master list of all cardholders.

4. Lost or Stolen Purchasing Cards

In the event of a lost or stolen purchasing card, the cardholder must immediately notify the credit card company, departmental budget holder and the Board card administrator.

If the card is subsequently found, it must be cut in half and returned to the Board card administrator.

5. Cancellation of Purchasing Cards

Cards will be cancelled in the following circumstances:

- 5.1 upon termination of employment with the Board,
- 5.2 when specifically requested to do so by the supervisory officer,
- 5.3 when a change in job responsibility dictates that a card is no longer required in the new position.

The supervisory officer must complete a Purchasing Card Change Request Form and have it authorized by their superintendent. The card shall be cut in half and returned to the Board card administrator for cancellation.

6. Disputed Charges

Disputed charges are handled as follows:

- 6.1 The cardholder must notify the credit card company and his or her supervisory officer immediately about disputed items.
- 6.2 It is the cardholder's responsibility to deal with the credit card company regarding disputed charges.
- 6.3 If attempts to settle the dispute have failed, the cardholder shall contact the Board's card administrator.

7. Monthly Processing Steps

The steps in the monthly processing are as follows:

- 7.1 Authorized cardholders make purchases in the normal course of doing business.
- 7.2 Individual receipts are entered into the Purchasing Card Transaction Log and retained in a safe manner for reconciliation purposes.

- 7.3 Cardholders receive their monthly statements for reconciliation from the Finance department. Payment is not made from the individual statements by the cardholder; the accounting office makes all payments.
- 7.4 Cardholders and the cardholder's supervisory officer must confirm that the purchase receipts match the monthly statements.
- 7.5 Cardholders submit the monthly statement along with the receipts and transaction log to the supervisory officer for review and approval.
- 7.6 Upon approval, the monthly statements, receipts and transaction log will be submitted to the Finance department for payment.
- 7.7 Reconciled statements are to be submitted to the Finance department within fifteen days of being received by the cardholder.