

Date of Issue	December 2020
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Subject	PURCHASING CARDS
Reference	Policy 2230 – General Purchasing APM A2500 – Purchasing Procedures APM A2502 – Expense Claims Broader Public Sector Accountability Act - 2010 Ministry Broader Public Sector Expense Directive
Contact	Business Services

1. This Administrative Procedures Memorandum (APM) provides guidance to employees of the Simcoe County District School Board (SCDSB) with regard to using a board issued purchasing card (P-Card) for the purchase of board related goods and services.
2. A board P-Card is the property of the board, issued and assigned to a specific employee to facilitate the purchasing process.
3. P-Cards have “Chip” security for additional protection and convenience. It is the cardholder’s responsibility to activate the card and memorize their security code (Personal Identification Number [PIN #]) and destroy the panel it is received on. Additional information regarding “Chip” cards, resetting PIN #'s, etc., can be found on the Staff Website – Business Services Departments – Purchasing.
4. **Requesting a P-Card**
 - 4.1 To apply for a P-Card the requester must complete an application form. The form can be found on the Staff Website – Business Services Departments – Purchasing – P-Card Application.
 - 4.2 The requester will be directed to read both APM A2502 – Expense Claims and APM A2504 – Purchasing Cards, and provide a declaration that they have read and understand the contents of the APMs before the form is completed. All required information must be completed before the form is submitted.
 - 4.3 The form is sent to the employee’s supervisor electronically for approval. Once approved, the form is sent electronically to the P-Card coordinator, or designate, for processing.
5. **P-Card Limits**
 - 5.1 P-Cards are set-up with a transaction and monthly spending limit which varies by cardholder. The maximum spending limits are as follows:
 - 5.1.1 The maximum transaction limit is \$2,500 with a maximum monthly limit of \$5,000.

- 5.1.2 No limit shall exceed set maximum limits without prior approval of the Superintendent of Business and Facility Services, or designate.

6. P-Card Changes

- 6.1 In order to facilitate changes to reflect school/location transfers, cardholders are required to complete the P-Card application form indicating the changes and selecting the “Change to Existing Card” option. The form is then sent to the supervisor electronically for authorization; once approved it is sent electronically to the P-Card coordinator, or designate, for processing.
- 6.2 To request a card limit increase, cardholders are required to complete a Support Desk ticket.

7. Restrictions

- 7.1 The following vendors have been restricted on all cards:
- 7.1.1 beer stores;
 - 7.1.2 LCBO stores; and,
 - 7.1.3 casinos.
- 7.2 P-Cards cannot be used for:
- 7.2.1 cash advances;
 - 7.2.2 personal use;
 - 7.2.3 computer hardware, software, audiovisual equipment, science or other chemicals or cell phones except with prior written approval from the appropriate Buyer in Business Services – Purchasing;
 - 7.2.4 alcoholic beverages;
 - 7.2.5 entertainment; or,
 - 7.2.6 gambling/casinos.

8. Training

- 8.1 Training and support are available to all staff by phone or in person. Instructional material is also available on the Staff Website – Business Services Departments – Purchasing.

9. P-Cards are to be picked up at the Education Centre by the cardholder. The school principal or vice-principal can pick up the card, assuming full responsibility for the card until the acknowledgement form has been signed by the cardholder and returned to Business Services. Budget Coordinators, upon prior arrangement, can deliver a P-Card to a school when making a regular visit.

- 9.1 Employees must sign FORM A2504 - 1 The Purchasing Card Acknowledgement, before they will receive their card activation code.

10. The board holds each P-Card holder responsible for all charges made to their P- Card.
- 10.1 Misuse of the P-Card will be considered misappropriation of funds and will result in cancellation of the card and may result in disciplinary action.
11. **Cardholder Responsibilities**
- 11.1 A P-Card holder shall not:
- 11.1.1 allow anyone else to use the card assigned to them;
 - 11.1.2 split transactions to allow purchases;
 - 11.1.3 use the card for personal purchases;
 - 11.1.4 any purchase of a personal nature not related to the business of the board, or a purchase of which the P-Card holder does not provide a proper original detailed receipt, is considered to be a personal purchase. Personal purchases will be reimbursed to the board through payroll deduction. FORM A2504 – 2 Authorization for Reimbursement for Personal P-Card Expense, must be completed in these circumstances.
 - 11.1.5 use the card to purchase computer hardware, computer software, audio-visual equipment, science or other related chemicals except with prior written approval from the appropriate buyer in Business Services.
- 11.2 The P-Card holder shall:
- 11.2.1 settle any disputes about the purchases;
 - 11.2.2 take care of any necessary returns and ensure proper credit is received;
 - 11.2.3 immediately report a lost or stolen card to both the credit card company and Business Services; and,
 - 11.2.4 inform Business Services immediately if they move from one school/location to another.
- 11.3 The P-Card coordinator will temporarily close the P-Card until all existing transactions have been reconciled and approved. Once an online application has been approved for your new location, the card will be reactivated. Reactivated cards may take up to three business days to take effect.
- 11.4 Return the P-Card to their principal, manager or superintendent upon request or upon retirement, termination or extended leave of absence from a school/location.
12. **Reconciling and Approving Statements**
- 12.1 Each cardholder is responsible to ensure that transactions are checked for accuracy, reconciled and approved **electronically** within 30 days of the statement date of each month. Non-compliance will result in the P-Card being temporarily closed.

- 12.2 Each cardholder shall provide an electronic copy of their detailed receipt by either uploading it to the board's P-Card management system or facilitating the upload with their office administration. An acceptable detailed original receipt is an invoice or other document that provides information about the vendor (e.g. name, address, HST number, phone number), and describes each item, price, applicable taxes and total. A charge card receipt or a bank debit card receipt is not an acceptable receipt unless it contains all the information found on an acceptable receipt.
- 12.2.1 Cardholders must reconcile transactions through the board's P-Card management system or authorize office administration to reconcile on their behalf by facilitating the upload of receipts.
- 12.3 Each cardholder shall ensure that travel, accommodation and meal allowances are adhered to as outlined in APM A2502 – Expense Claims.
- 12.4 Approvers are prohibited from approving their own expenses. As a result, expenses cannot be purchased by an individual using their P-Card that have been incurred by their approver (i.e. an employee who reports to a manager cannot purchase a meal on their P-Card that includes the cost of the managers lunch even if they are at the same event, with the result that the manager would thereby approve their own meal).
- 12.5 Payroll deductions for the amount of all missing receipts or personal purchases will be completed.
- 12.5.1 Personal purchases will be reimbursed to the board through payroll deduction. FORM A2504 - 2 must be completed in these circumstances. Charges related to personal purchases will be reconciled in the boards P-Card management system to the employee receivable account.

13. The Immediate Supervisor shall:

- 13.1 Review each statement and itemized receipts for accuracy and completeness.
- 13.2 Approve reconciled transactions through the boards P-Card management system.
- 13.3 Ensure that:
- 13.3.1 if an employee leaves their school/location that they complete the P-Card Application to reflect a "Change to Existing Card"; and,
- 13.3.2 Business Services is notified when a P-Card holder position is ending and confirm that the P-Card has been destroyed.

14. Authorized Signatures

P-Card Holder:	P-Card Authorizer:
Chairperson of the Board	Superintendent of Business and Facility Services
Board Member	Chairperson of the Board
Director of Education	Chairperson of the Board
Associate Director	Director of Education
Superintendents	Director of Education/Associate Director
Principal	Superintendent of Education
All others	Supervisor or principal/superintendent.

First Issued January 2005;
Revised February 2007; September 2007, June 2010, March 2011, May 2017, December 2020

Issued under the authority of the Director of Education

Purchasing Card (P-Card) Employee Acknowledgement Form

P-Cards are intended to facilitate the purchase of materials and services required to conduct business of the board. Purchases made with the card shall follow the board's purchasing policies and procedures (APM A2504 – Purchasing Card).

I agree to ensure that transactions are checked for accuracy, reconciled and approved **electronically** within 30 days of the statement date of each month. Further, I acknowledge:

- a) the original detailed receipt must be uploaded to the board's purchasing card management system. An acceptable receipt provides information about vendor (e.g. name, address, HST number, telephone number) and describes each item, price, applicable taxes and total;
- b) missing receipts will result in a payroll deduction for the corresponding amount(s). FORM A2504 - 2 Authorization for Reimbursement for Personal P-Card Expense must be completed in these circumstances; and,
- c) transactions that are unreconciled and unapproved as a result of employee's delay in providing documentation will result in the card being placed on hold. Transactions that are unreconciled and unapproved and are 60-days or more in arrears may result in a payroll deduction for the transaction.

If the card is lost/stolen or to report fraudulent charges, I agree to:

- a) call BMO (1-800-263-2263) and Business Services - Purchasing immediately;
- b) mark the fraudulent transaction(s) as Disputed online;
- c) complete and sign the affidavit and send it back to BMO as well as email a copy to Business Services – Purchasing; and,
- d) retain a copy of the affidavit for my own records.

I understand that unauthorized use of the P-Card can be considered misappropriation of funds and can result in immediate and irrevocable forfeiture of the P-Card and/or disciplinary action, which may result in termination of employment.

I will not use the P-Card for:

- a) personal use;
- b) computer hardware, software, audio visual equipment, science or other chemicals or cell phones except with prior written approval from the appropriate Buyer in Business Services – Purchasing;
- c) alcoholic beverages;
- d) entertainment; or,
- e) gambling/casinos.

By signing below, I acknowledge and accept the responsibilities outlined within. Further, I have read and understand APM A2504 – Purchasing Cards.

Name: _____
Work Location: _____
Date: _____
Cardholder Signature: _____

Authorization for Reimbursement for Personal P-Card Expense

Employees are required to reimburse the Simcoe County District School Board (SCDSB) for any costs incurred through their P-Card where the receipt is missing or the purchase was personal in nature.

Please complete the information requested below and provide your signature, authorizing the SCDSB to deduct the incurred cost through payroll deduction.

Personal Information:

Employee Name: _____
Employee ID Number: _____
School/Location: _____
Amount: _____

Comments/Notes:

Approval

Date: _____
Signature: _____