



Purchasing Cards #700.07

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| Adopted: | June 26, 2007 |
| Last Reviewed/Revised: | June 1, 2023 |
| Responsibility: | Superintendent of Business Services & Treasurer |
| Next Scheduled Review: | 2027-2028 |

POLICY STATEMENT:

The Brant Haldimand Norfolk Catholic District School Board (the “Board”) is committed to a high level of stewardship and accountability with respect to all decisions and practices. The Board recognizes the need for staff to purchase certain low dollar goods and services in an efficient and timely manner.

APPLICATION AND SCOPE:

A Purchasing Card (or “P-Card”) is intended to facilitate the purchase and payment of a large volume of low value purchases. To minimize risk and financial expense to the Board, P-Cards will only be issued to authorized individuals who have a legitimate business reason for having a P-card and who need to use the P-Card on a regular basis in carrying out their assigned duties.

The purpose of this Policy and Administrative Procedure outlines the expectations pertaining to the use of P-Cards and includes information on the acceptable use and limitations of Board P-Cards.

REFERENCES:

- [Broader Public Sector Accountability Act](#)
- [Broader Public Sector Procurement Directive and Implementation Guidebook](#)
- [Broader Public Sector Perquisites Directive](#)
- [Broader Public Sector Expenses Directive](#)
- [GOV 100.10.P - Trustee Expenses](#)
- [FIN 700.01.P - Procurement](#)
- [FIN 700.04.P - Employee Expenses](#)
- Purchasing Card Handbook (staff only)

FORMS:

- N/A

DEFINITIONS:

Budget Holder: a person who is accountable for the spending decisions in their area of responsibility.

Cardholder: authorized Board staff and Trustees who hold a Board-issued P-Card in their name.

Merchant Category Classification (MCC): classification of business by the type of goods or services provided. Classification can be assigned or blocked to restrict P-Card usage. They also are used for reporting purposes.

Monthly Spend Limit: the maximum dollar threshold, including taxes, allowed on a P-Card for a one-month statement period.

Purchasing Card (P-Card): a commercial card that allows organizations to purchase goods and services in lieu of a traditional purchasing process and up to specified amounts for approved business purposes.



Purchasing Card Administrator: administers the P-Card program (system administration, card management, process and procedure development, education, user support, compliance review, reporting, etc.). Typically, the P-Card Administrator is the Manager of Procurement and Risk Management Services (or delegate).

Transaction Limit: A maximum per transaction dollar limitation placed on each card charge.

ADMINISTRATIVE PROCEDURES:

Any new P-Cards issued to staff must have the approval of their Principal/Manager or Superintendent, as well as final approval from the Superintendent of Business & Treasurer before the card is ordered. Any changes to P-Card limits must also receive formal approval from the Manager of Procurement and Risk Management Services.

RESPONSIBILITIES

Cardholder

- i) Review, agree and sign a Purchase Card Agreement outlining cardholder responsibilities.
- ii) Ensure each purchase remains within the individual's transaction limit and monthly credit limit.
- iii) Ensure compliance to Board policies and procedures.
- iv) Verify accuracy of monthly statements and take appropriate, immediate action to correct any errors.
- v) Retain original transaction receipts for reconciliation and audit purposes (photocopies not acceptable).
- vi) Reconcile the monthly statement using the prescribed transaction log, obtain approval from applicable supervisor and submit to Financial Services within ten business days of receipt of the statement.
- vii) Immediate notification to the P-Card Administrator in the event of a lost or stolen card.
- viii) Notify supervisor and P-Card Administrator of any changes in circumstance (name, address, role, department, etc.).
- ix) Ensure sufficient budget is available to support the purchases on the P-Card.

Cardholder's Supervisor

- i) Ensure each Cardholder has read and understood their responsibilities as outlined in this Policy and Administrative Procedure and Purchasing Card Handbook regarding the use of the P-Card.
- ii) Review and approve (where applicable) the monthly statement and transaction log within the timelines established by Financial Services.
- iii) Ensure the Cardholder is compliant with policies and procedures in the use of the P-Card.

P-Card Administrator

- i) Under the authority of the Superintendent of Business & Treasurer, issue, cancel or revoke the P-Card in accordance with policies and procedures.
- ii) Provide Cardholder(s) with training and support in the appropriate use of the P-Card.
- iii) Authorize changes to Cardholder information, card limits and MCC codes.
- iv) Maintain list of P-cards issued.
- v) Review, audit, monitor and report to the Superintendent of Business & Treasurer on usage of all P-Cards.

USE AND RESTRICTIONS

The P-Card is intended to facilitate the purchase and payment of low value goods and services required for Board business. It is the expectation that eligible and authorized staff will use a Board issued P-Card, as opposed to a personal credit card. The use of a personal credit card may result in a denial or delay in reimbursement.

Each P-Card is established with an individual transaction limit and a monthly credit limit, which can be found on the P-Card agreement.



P-Cards **may not** be used to:

- i) Bypass an existing Board contract, policy, or procedure.
- ii) Purchase furniture, equipment (including any technology items), software or other tangible capital asset unless prior approval from Procurement Services has been obtained.
- iii) Transact any personal expenses; such use may be deemed fraudulent and could result in disciplinary action up to and including dismissal.
- iv) Purchase gift cards unless prior approval from Procurement and/or Financial Services has been obtained.
- v) Split purchases into multiple transactions to circumvent approved Cardholder limits.
- vi) Obtain cash advances.
- vii) Honoraria (payments of fees for services performed by individuals not employed by the Board).
- viii) Payments to other schools or other Board departments.
- ix) Alcohol.
- x) Employee gifts (e.g., flowers for assistant's day, retirement gifts, etc.).
- xi) Gift for trustees, government employees or other Broader Public Sector organizations.

Certain types of merchants, including (but not necessarily limited to) liquor stores and cannabis outlets have been blocked on Board issued P-Cards. Attempts to purchase items from these vendors will be declined when the P-Card is presented at these restricted vendors. This blocking is applied on a vendor-by-vendor basis based on the assigned MCC. As a result, some otherwise legitimate purchases from blocked vendors will not be able to be made by using the P-Card.

Board P-Cards must not be tied to a "Paypal" or like payment service account. If no other payment option exists, contact Procurement and Risk Management Services.

Exceptions are subject to the approval of the Superintendent of Business & Treasurer.

Circumstances not specifically noted in this Policy and Administrative Procedure must be brought to the attention of the P-Card Administrator for review and recommendation of the most cost effective and compliant method for the purchase of the material or service in question.

ISSUANCE OF P-CARDS

Purchasing cards are issued to individuals upon full approval of a P-card application. Any new P-Cards issued to staff must have the approval of their Principal/Manager or Superintendent, as well as final approval from the Superintendent of Business & Treasurer before the card is ordered.

CHANGES AND CANCELATION

Any changes to P-Card limits and/or MCC permissions must also receive formal approval from the Manager of Procurement and Risk Management Services.

Cards will be cancelled in the following circumstances:

- i) Upon termination of employment with the Board.
- ii) When specifically requested to do so by the supervisor.
- iii) When a change in job responsibility dictates that a card is no longer required.
- iv) When repeated misuse has occurred and at the discretion of the Superintendent of Business & Treasurer.