



Date of Issue	March 2011
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Subject	PURCHASING CARD
Reference	Policy 2230 - General Purchasing APM A2500 - Purchasing Procedures APM A2502 – Expense Claims The Broader Public Sector Accountability Act – 2010 Ministry Broader Public Sector Expense Directive
Links	
Contact	Business Services

1. This Administrative Procedures Memorandum (APM) provides guidance to employees of the Simcoe County District School Board (Board) with regard to using a board credit card (P-Card) for the purchase of board related goods and services.
2. A Board Purchasing Card (P-Card) is the property of the Board, issued and assigned to a specific employee to facilitate the purchasing process.
3. Requesting a P-Card
 - 3.1 To apply for a P-Card the requester must complete an Application Form (Form). The Form is on the Staff Website – Departments – Purchasing – Forms – P-Card Application.
 - 3.2 The requester will be directed to read the Purchasing Card APM A2504 and provide a declaration that they have read and understand the contents of the APM before the Form is completed. All required information must be completed before the Form is submitted.
 - 3.3 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.
4. P-Card Limits
 - 4.1 P-Cards are set-up with a transaction and monthly spending limit which varies by cardholder. The maximum spending limits are as follows:
 - 4.1.1 The maximum transaction limit is \$2,500 with a maximum monthly limit of \$5,000.
 - 4.1.2 No limit shall exceed set maximum limits without prior approval of the superintendent in charge of business or designate.



5. P-Card Changes

5.1 In order to facilitate changes (e.g. spending limits, default codes), cardholders are required to complete the Form indicating the changes. The Form is then sent to the supervisor electronically for authorization and once approved is sent electronically to the P-Card coordinator or designate for processing.

6. Restricted Vendors

6.1 The following vendors have been restricted on all cards:

6.1.1 Beer Stores

6.1.2 LCBO Stores

6.1.3 Casinos

6.2 P-Cards cannot be used for cash advances.

7. Training

7.1 Training and support is available to all staff by phone or in person. Instructional material is also available on the Staff Website – Departments – Purchasing – Purchasing Card (P-Card) Information.

8. 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. School business assistants (SBA's) upon prior arrangement, can deliver a P-Card to a school when making a regular visit.

8.1 Acknowledgement Forms must be returned to Business Services within seven (7) days of receipt of the P-Card or the P-Card will be put on hold.

9. The Board holds each P-Card holder responsible for all charges made to his/her P-Card.

9.1 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.

10. A P-Card holder shall not:

10.1 Allow anyone else to use the card assigned to him/her;

10.2 Split transactions to allow purchases;



10.3 Use the card for personal purchases;

10.3.1 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.

10.4 Use the card to purchase computer hardware, computer software, or audio-visual equipment except with prior written approval from the appropriate buyer in Business Services

10.5 Use the card to attend office social events, retirement parties, holiday lunches, events, purchase tickets or memberships for specific political parties.

11. The P-Card holder shall:

11.1 Settle any disputes about the purchases;

11.2 Take care of any necessary returns and ensure proper credit is received;

11.3 Immediately report a lost or stolen card to both the credit card company and Business Services;

11.4 Inform Business Services immediately if he/she moves from one school/location to another.

11.4.1 The P-Card coordinator will advise the card holder to destroy the existing card and will advise the employee to apply for a new card by completing the Form.

11.4.2 Return the P-Card to his/her 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 (8th) of each month. Non-compliance will result in the P-Card being put on hold.

12.2 Each cardholder shall produce an electronic hard copy of the statement and attach all original detailed receipt(s) to the statement. An acceptable detailed original receipt is an invoice or other document that provides information about the vendor (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.

12.3 Each cardholder shall ensure that travel, accommodation and meal allowances are adhered to as outlined in APM A2502 – Expense Claims to include:



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- 12.3.1 The following meal rates shall be applied:
- \$50.00 per day if all three meals are purchased
 - \$10.00 per day for breakfast if breakfast is purchased
 - \$15.00 per day for lunch if lunch is purchased
 - \$25.00 per day for dinner if dinner is purchased
- 12.3.2 When more than one meal is claimed for any day, you may allocate the combined maximum rates between the meals. For example, if you will be eating both breakfast and lunch, the combined rate is \$25.00. This now becomes the maximum rate for the two meals, regardless of what you spend on each meal.
- 12.4 A standard room is to be reserved and any upgrades must be covered by the employee.
- 12.5 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 his/her approver (e.g., 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 his/her own meal).
- 12.6 For hospitality purchases, the names and positions of all participants as well as the purpose of the hospitality must be included with the receipt. .
- 12.7 Personal cheques for the amount of all missing receipts or a personal purchase are to be attached to the **front** of a copy of the statement and sent into Business Services.
- 12.8 Sign, print name and date the statement to indicate that it is correct and complete.
- 12.9 Submit the statement and itemized receipts to his/her immediate supervisor for review and approval.
13. The immediate supervisor shall:
- 13.1 Review each statement and itemized receipts for accuracy and completeness;
- 13.1.1 Sign, print name and date each statement to indicate the purchases is authorized.
- 13.1.2 Approve the reconciled statement electronically, or in cases where this task has been assigned to a designate, advise the designate that the statement can be approved by providing the signed, dated statement.



13.2 Ensure that:

13.2.1 Business Services is notified when a P-Card holder leaves his/her school/location;

13.2.2 All P-Cards that are not being used are destroyed by the cardholder and the P-Card coordinator is notified.

14. Authorized signatures

P-Card statements with attached receipts for:	shall be reviewed, signed and dated to indicate the purchases are approved by the:
chairperson of the Board	superintendent of business
board member	chairperson of the Board
director of education	chairperson of the Board
associate director	director of education
superintendents	director of education
principal	superintendent of education
all others	supervisor or person designated by P-Card holders' principal/superintendent.

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