

Administrative Procedure 516 – Purchasing Cards

Background

The use of corporate credit cards for Central Office administrative staff and principals is authorized to provide for cardholders to more effectively conduct their duties.

Procedures

1. Corporate credit cards may be issued under the approval of the Secretary-Treasurer
2. Purchase cards will be issued to staff members that have been delegated the authority to make purchases on behalf of the operational department or school, upon completion of the purchasing card application by the Principal or department heads:
 - 2.1. Issuance of purchase cards shall be approved by the Secretary-Treasurer along with the spending controls appropriate for the specific card holder.
 - 2.2. Purchase cardholders must sign and accept all the conditions of an agreement regarding the use of the card.
3. The purchase card holder is fully responsible for the use and safekeeping of the card at all times and is therefore to exercise proper control consistent with the Division standards.
4. Corporate credit card use shall be tracked through the Division's line of credit with its authorized banker. Expenses paid through the corporate credit cards shall be accounted for consistent with budget lines provided in the Division's Financial Accounting System.
5. Individual credit limits must be appropriate to the expected use of the cardholder.
6. Individual cardholders are responsible for the purchases made on their credit card account. Inappropriate use of a credit card may lead to revocation of the card, require reimbursement by the cardholder to the Division, or other penalties, up to and including termination of employment.
7. Purchases made on cards which have been lost or stolen will be handled as provided by the card issuer, and will not involve action against the employee, provided the employee has taken the steps required to report loss or theft in a timely manner.
8. The charge card statement shall be copied for the Secretary-Treasurer.
9. The original statement shall be submitted electronically as instructed for immediate payment. Charges shall be coded to and billed against the cardholder's expense budget. Staff members shall code their expenses to the appropriate budget line.

10. Cardholder shall provide validation and substantiation of charge card charges to the Secretary Treasurer by way of receipts and activity upon the monthly billing cycle and immediately following payment due date on card.
11. The purchase card may not be used for the following purposes:
 - 11.1. Any item exceeding the card transaction limits in value or multiple
 - 11.2. transactions to avoid this limit;
 - 11.3. Any product or service normally considered to be inappropriate use of funds;
 - 11.4. Personal uses;
 - 11.5. Entertainment;
 - 11.6. Cash advances; and/or
 - 11.7. Staffing or temporary help.
12. If the Secretary Treasurer has not received substantiation of charges all unsubstantiated amounts shall be offset against the next payroll for the cardholder.
 - 12.1. The intent of these procedures is to ensure that the charge card is paid promptly and interest charges avoided.
13. Furthermore, it is the cardholder's responsibility to indicate that these charges relate to authorized Division related business. If the charges are not so related, they shall be promptly recovered from the cardholder.
14. Cardholders are reminded that these cards are for reimbursable business expenses only. Personal use is prohibited, and this includes expenditures for fuel for travel since mileage is the method by which travel expenses are covered.

Reference: Section 33, 52, 53, 68, 197, 204, 222, 225 Education Act
Protection of Privacy Act
School Buildings and Tendering Regulation 383/88
Agreement on Internal Trade; Annex 502.4
New West Partnership Trade Agreement
Trade, Investment and Labour Mobility Agreement

Effective: 2021-04-03

Amended: