



| | |
|---------------------|--|
| Legal References: | <u>Broader Public Sector Accountability Act (2010) Part IV – Expense Allowable Expenses</u> <u>Education Act, R.S.O. 1990, c.E.2, s. 286(1)(j) - Duties of Supervisory Officers</u> <u>Education Act, R.S.O. 1990, c.E.2, s. 171 (1) 17 - Powers of Boards: Membership Fees and Traveling Expenses</u> |
| Related References: | <u>Broader Public Sector Accountability, Government of Ontario</u> <u>Board Policy 1014 - Privacy Protection and Access to Information</u> <u>Board Policy - 4005 Procurement</u> <u>Board Policy - 4008 Segregation of Duties and Signing Authority</u> <u>Administrative Procedure 1100 – Privacy Protection and Access to Information</u> <u>Administrative Procedure 1110 - Records Information Management</u> <u>Administrative Procedure 4360 - Principles of Business Conduct For Board Employees</u> <u>Administrative Procedure 4460 - Procurement Cards</u> <u>Administrative Procedure 4570 - Procurement</u> |
| Effective Date: | October 22, 2012 |
| Revisions: | March 2018, June 9, 2025 |
| Reviewed: | October 19, 2020 |

1. Purpose

- 1.1 Procurement Cards (P-cards) provide approved staff the ability to make purchases and complete payment to facilitate the business of the WRDSB.

2. Application

- 2.1 WRDSB P-cards are to be used solely for the purpose of WRDSB business.
- 2.2 WRDSB staff and their supervisors have roles and responsibilities with respect to the use of P-cards.
- 2.3 The procurement of goods and services using P-cards will be subject to all applicable policies, procedures, directives, card agreements and limits as established by the WRDSB.
- 2.4 P-cards shall be used strictly by the individual (named) to whom the card is issued and may not be transferred or used by any other party. Control and custody of the P-card is the responsibility of the WRDSB approved cardholder.
- 2.5 For a P-card balance to be paid, statements must have the appropriate authorization and approval(s) as per [Board Policy 4008 - Segregation of Duties and Signing Authority](#).
- 2.6 All expenditures incurred on a P-card must be reasonable, transparent, relevant to the business activity of the P-card holder, and be within approved limits.
- 2.7 The WRDSB assumes no obligation to pay expense(s) incurred on the P-card that do not comply with aforementioned policies, procedures, directives and agreements.