



PROCUREMENT CARDS

Responsibility:	<i>Superintendent, Business Services & Treasurer of the Board</i>
Legal References:	<i>Nil</i>
Related References:	<i><u>Broader Public Sector Procurement Guidelines</u> <u>Board Policy 4005 - Procurement Policy</u> <u>Board Policy 4008 – Segregation of Duties and Cheque Signing Authority</u> <u>Board Policy 4015 – Procurement Cards</u> <u>Administrative Procedure 4360 – Principles of Business Conduct Board Employees</u> <u>Administrative Procedure 4380 – Travel, Meals and Hospitality Expenditures</u> <u>Administrative Procedure 4400 – One-Over-One Approvals</u> <u>Administrative Procedure 4570 – Procurement</u> <u>Administrative Procedure 4960 – Gift Cards and Gift Certificates</u> <u>WRDSB Procurement Card Application & Agreement</u></i>
Revisions:	<i>May 2016, August 2018, September 2020, April 2024</i>

1. Preamble

- 1.1 The following procedure outlines the expectations pertaining to the use of Procurement Cards (“P-Cards”).
- 1.2 To minimize risk and financial expense to the board, P-Cards will only be issued to eligible staff whose position requires regular purchases for WRDSB business (at least 2-3 purchases per month).
- 1.3 The purpose of a board P-card is for appropriate purchases under \$3,000.
- 1.4 The P-Card is the property of the board to be used exclusively for board business.

2. Request for P-Card

- 2.1 P-Cards will be issued to eligible permanent, full-time employees who are required to make purchases on a regular basis in carrying out their assigned duties.
- 2.2 Complete the P-card Application/Agreement form. Fill in all required information and submit the application to finance-pcard@wrdsb.ca. Ensure all information is completed and correct before submitting.

Note: the supervisor/transaction approver signing your application must have signing authority for the default budget code entered on the application.

- 2.3 Finance will review the application. If the position is eligible and all information is completed correctly, Finance will order the new card through BMO - Spend Dynamics.
- 2.4 Each card is ordered with a daily transaction limit of \$3,000 and limited to vendors in Canada and the U.S.
- 2.5 BMO will mail the P-card directly to the cardholder's location. Instructions will be included for how to activate the card and set up a Personal Identification Number (P.I.N).
- 2.6 Replacement for expired cards will be mailed by BMO to the cardholder's location approximately one month before expiry.
Note: If a card is not used for six months or more, BMO will not issue a replacement if it is nearing expiration and the Board will cancel the card.

3. Appropriate Purchases

- 3.1 P-Cards may be used for approved Board purchases made directly by authorized staff, subject to all Board regulations and guidelines.
- 3.2 Examples of appropriate purchases include:
- Purchases under \$3,000 whereby a P-card is the acceptable method of payment. See Products & Services list on the procurement website for more specific information. (e.g. agendas/planners, custodial supplies, electrical supplies, music;
 - Courses, conferences and workshop registration fees;
 - Eligible travel costs for WRDSB business (i.e. Hotels, Travel, Airfare). Refer to AP4380 for additional information
 - Books (e.g. Nelson Education, Indigo, etc.)
 - Instructional supplies (e.g. grocery items for Family Studies class (not for staff meetings)

4. Inappropriate Purchases

- 4.1 Examples of inappropriate purchases include:
- Items/services for which the WRDSB has a vendor contract with, that has specific ordering instructions that do NOT include P-Card. (e.g., office supplies, photocopier paper). Review the Procurement webpage for more information;
 - Most I.T. related computer & AV equipment (see I.T. webpage on the Procurement website);
 - Food/beverages for staff (unless specified as approved in AP4380);
 - Staff appreciation gifts/gift cards/lunches/BBQ's/dinners, etc.;
 - Employee gifts (i.e. flowers for administrative assistants, retirement gifts, sympathy flowers);
 - Automobile expenses (mileage is reimbursed based on the kilometres driven);
 - Personal items or services for staff (i.e. hand soaps/lotions, facial tissue, staff room coffee or snacks, bottled water/water coolers, recreational or fitness facilities);
 - Cell phones/accessories (per AP4075-Cellular Devices);
 - Auto-renewals for subscriptions or licenses unless approved by I.T. (I.T. approval must be uploaded with invoice/receipt);
 - Amazon Prime memberships;
 - Paypal - do not select Paypal to process online orders/payments;
 - Teachers Pay Teachers Website (online marketplace where teachers buy and sell educational materials. As these materials become the property of the Teacher, and not WRDSB, they are ineligible school operating expenses and this vendor has been blocked.);
 - Payments to other schools, the Waterloo Education Foundation Inc. (WEFI) or other WRDSBBoard departments;
 - Non-verifiable private transactions (e.g. Facebook Marketplace, Kijiji, private individuals).;

- 4.2 Splitting transactions is not permitted. Requests for increased limits must be sent to finance-pcard@wrdsb.ca and will only be approved if:
- the vendor does not accept a purchase order
 - the items from within one order are for different departments/budgets
- 4.3 Certain types of merchants including restaurants, liquor and cannabis stores have been blocked. Attempts to purchase items from these vendors will be declined.
- 4.4 Transactions are audited by Financial Services for adherence to board policies and procedures. If it is determined that a purchase is inappropriate and violated a policy or procedure, Financial Services will request that the item(s) be returned and may suspend the card. If the item cannot be returned, Finance will request reimbursement from the employee.

5. Monthly Transaction Approval and Processing

- 5.1 It is the responsibility of the cardholder's approver to review all transactions in Spend Dynamics before approving.
- 5.2 Itemized receipts/invoices must be uploaded into BMO Spend Dynamics with the applicable detailed business justification according to the deadlines outlined in the P-Card deadline calendar.
- 5.3 Receipts must list the item(s) purchased. A 'transaction approved' slip or vendor statement will not be accepted.
- 5.4 For employees not set up online with Spend Dynamics, original receipts must be kept for one year, plus the current school year.
- 5.5 If receipts/invoices are not uploaded in time, Finance will send reminders with specified dates and if still not submitted, the P-card will be suspended from further use.
- 5.6 All transactions will be charged to the cardholder's default budget code, unless a budget code 'reclass' is submitted through BMO Spend Dynamics **before the deadline**.
- 5.7 Transactions not reclassified/coded by the monthly deadline must be completed via [Journal Entry form](#) sent to finance-budget@wrdsb.ca.

6. Returns, Exchanges and Disputes

- 6.1 It is the cardholder's responsibility to ensure that any credit for returned items is applied to the same budget account code as the original charge. The refund receipt must be uploaded into BMO Spend Dynamics. (If cardholder is not set up online with Spend Dynamics, original receipts must be kept for one year, plus the current school year.)
- 6.2 If the credit does not appear as expected, please email finance-pcard@wrdsb.ca with details of the transaction.
- Note: Items returned near the end of a billing period (15th of the month) may not be included until the following billing cycle.
- 6.3 If a charge appears that the cardholder believes was made without consent, the cardholder must contact BMO by calling the number on the back of the card to start the dispute process and email details immediately to finance-pcard@wrdsb.ca.

7. Lost or Stolen Procurement Cards

- 7.1 It is the cardholder's responsibility to notify BMO immediately at 1-800-844-6445 if a card is lost or stolen.
- 7.2 The cardholder must also email finance-pcard@wrdsb.ca and copy their Manager, Principal or Superintendent indicating that the card has been lost or stolen.
- 7.3 Finance will request the card be cancelled and a new card be issued.

8. Transfer of Employee or Termination of Employment

- 8.1 For transfers or new position appointments, the card may remain with the employee if the new position is eligible and if approved by their direct supervisor.
- 8.2 The employee must email finance-pcard@wrdsb.ca to indicate they still require the P-Card for their new position and provide the new default budget code. Their new supervisor (transaction approver) should be copied on the email for approval. Finance will then reset the card per request.
- 8.3 If an employee is going on a leave of absence for 3 months or longer or terminates their employment with the Board, an email should be sent to finance-pcard@wrdsb.ca so the card can be temporarily suspended until the employee returns or cancelled if they have left the Board.
- 8.4 The employee must email finance-pcard@wrdsb.ca upon returning to work and copy their direct supervisor.