Responsibility: Coordinating Superintendent, Business Services & Treasurer of the Board

Legal References: Nil

Related References: Broader Public Sector Procurement Guidelines
Board Policy 4005 - Procurement Policy
Board Policy 4008 – Segregation of Duties and Cheque Signing Authority
Board Policy 4015 – Procurement Cards
Administrative Procedure 4360 – Principles of Business Conduct for Board Employees
Administrative Procedure 4380 – Travel, Meals and Hospitality Expenditures
Administrative Procedure 4400 – One-Over-One Approvals
Administrative Procedure 4570 – Procurement
Administrative Procedure 4960 – Gift Cards and Gift Certificates
FS-19-PS1 - WRDSB Procurement Card Application & Agreement

Revisions: May 2016, Aug 2018, September 2020

1. **Preamble**

   1.1 The following procedure outlines the expectations pertaining to the use of Procurement Cards (“P-Cards”) and includes information on the acceptable uses and limitations of board P-Cards.

   1.2 To minimize risk and financial expense to the board, P-Cards will only be issued to authorized staff 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. Any new P-Cards issued to staff must have the approval of their Principal/Manager or Superintendent, as well as final approval from the Controller of Financial Services before the card is ordered. Any changes to P-Card limits must also receive formal approval from the Manager of Procurement Services.

2. **Request for P-Card**

   2.1 To request a new P-Card, refer to the Procurement website at: http://staff.wrdsb.ca/procurement-services/purchasing/pcard/ and complete the Request/Agreement form to be reviewed and signed by the new cardholder and the Manager/Principal or Superintendent.

   2.2 The original signed form should be sent to the Education Centre via Board courier Attention: Financial Services – P-Card.

   2.3 Once the original signed form is received, reviewed and approved, the P-Card will be ordered by Financial Services.
2.4 New and replacement P-Cards will be mailed directly to the cardholder’s location by the Financial Institution. Directions on how to activate the new card will be included.

3. Acceptable Uses for P-Cards

3.1 P-Cards may be used for approved Board purchases made directly by authorized staff, subject to all Board regulations and guidelines and subject to the specific limitations listed below.

4. Limitations

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

4.2 Certain goods and services must not be purchased with a P-Card. These include:

- Gift cards and gift certificates (refer to Administrative Procedure 4960 – Gift Cards and Gift Certificates);
- Computer & AV Equipment, contracted Classroom Supplies and Surplus Furniture & Equipment (F&E); note that product catalogues are located on the Procurement Services website;
- Honoraria (payments of fees for services performed by individuals not employed by the board);
- Payments to other schools, the Waterloo Education Foundation or other Board departments;
- Cash advances;
- Meals and other costs (refer to Administrative Procedure 4380 – Travel, Meals and Hospitality Expenditures);
- Alcohol;
- Employee gifts (e.g. flowers for assistant's day, retirement gifts, etc); and
- Gift for trustees, government employees or other Broader Public Sector organizations.
- Teachers Pay Teachers Website- Teachers Pay Teachers is an 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.

4.3 P-Cards must not be used for purchasing items for which the Board has a blanket purchase order or a vendor agreement with specific ordering instructions. Information on contracts and products can be found on the Procurement Services website. This includes, but is not limited to, the following:

- Courier services;
- Custodial and maintenance supplies;
- Stationery and office supplies;
- Instructional, manipulatives and classroom supplies;
- Physical Education supplies and sports equipment;
- Printing services and supplies;
- First Aid and safety supplies;
- Science, lab and chemical supplies;
- Bussing (off-campus trips within Waterloo Region);
- Toner Cartridges (desktop printers); and
- Photocopy and specialty paper.

4.4 Certain types of merchants, including 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 'Merchant Category Code'. As a result, some
otherwise legitimate purchases from blocked vendors will not be able to be made by using the P-Card.

4.5 In general, P-Card purchases are limited to vendors in Canada and the U.S.A.

4.6 Board P-Cards must not be tied to a “Paypal” or like payment service account. If no other payment option exists, contact Procurement Services.

4.7 Purchases must not be split into multiple transactions in order to circumvent the transaction spend limits.

5. Approval Process

5.1 It is the responsibility of the Manager, Principal or Superintendent to review all statement transactions before approving. Any discrepancies, questions or issues should be resolved with the cardholder.

5.2 If it is determined that a P-Card purchase violated Board regulations or guidelines, reimbursement in full must be provided by the cardholder via personal cheque made payable to the Waterloo Region District School Board.

5.3 Resolution for improper use of a P-card is the responsibility of the Manager, Principal or Superintendent as is any disciplinary action arising from the misuse.

6. Records and Reporting

6.1 Keep the original receipt and charge slip with a description of the item for each transaction and attach to the monthly statement.

6.2 If a purchase is made online, attach a printed detailed computer receipt to the monthly statement.

6.3 If any documentation is missing, an explanation and details of the transaction including vendor name, date, amount of transaction, and description of the item must be attached to the statement.

6.4 Indicate the budget/account code to which the purchase is to be charged if it differs from the default account code assigned to that P-Card.

6.5 The monthly statement must be verified, reconciled and signed by the Manager, Principal or Superintendent and submitted with original receipts attached to Accounting Services within 10 working days of receipt of the statement.

7. Returns, Exchanges and Disputes

7.1 It is the cardholder’s responsibility to ensure that any credit for returned items is recorded on the monthly statement and applied to the same general ledger account code as the original charge. The original receipt must be attached to the statement on which the original purchase is shown; the cardholder may retain a copy of the receipt for their records if they choose.

7.2 If the credit does not appear on the monthly statement as expected, please contact finance-pcard@wrdsb.ca with details of the transaction.

   ■ Note: Items returned near the end of a billing period may not be included until the following billing cycle.
7.3 If a charge appears on the monthly statement and the cardholder believes it was made without consent, email finance-pcard@wrdsb.ca immediately and mark the transaction with a “D” for “disputed” beside the item in question before submitting the statement, including a copy of the email to the front of the statement.

7.4 Accounting Services will log the dispute with the vendor and you will be contacted to confirm the contents of a “dispute letter”.

8. **Lost or Stolen Procurement Cards**

8.1 It is the cardholder’s responsibility to notify MasterCard immediately at 1-800-361-3361 if a card is lost or stolen.

8.2 The cardholder must also notify Accounting Services by email at finance-pcard@wrdsb.ca and carbon copy their Manager, Principal or Superintendent indicating that the card has been lost or stolen.

9. **Transfer of Employee or Termination of Employment**

9.1 For transfers, the card stays with the employee and is re-activated under a different budget code upon approval by the Manager, Principal or Superintendent at the new location.

9.2 It is the responsibility of the Manager, Principal or Superintendent to email finance-pcard@wrdsb.ca when an employee is on a leave of absence for over 3 months or terminates their employment with the Board.