



## **Background**

This Purchasing Card Guideline covers the use and administration of the Purchasing Card (“P-card”). The program consists of a card issued in both your name and that of the Calgary Girls Charter School. It includes the use of the Cardholder Desktop software (cardholdersoftware).

## **Purpose of the P-card program**

To provide a simplified means for staff to purchase goods and services.

## **Control of the Card**

The card, which is issued in the employee’s name, is the property of the issuing financial institution. Decisions to issue, suspend or revoke will be made by the Superintendent or delegate. The card is to be used only by the employee to whom it is issued, and only for the employer’s business. Unauthorized and/or inappropriate use of the card may result in the loss of the card and disciplinary action.

Do NOT use the card for personal purchases or as identification for cashing personal cheques.

If individuals inadvertently mix their CGCS, i.e., company P-card card with a personal VISA card, the first offence is seen as a mistake, after the second occurrence, a notice is sent with a warning, and after the third offence, the card limit is set to zero until further notice. Employees who use their company card in error are required to advise the Secretary-Treasurer in a timely manner in case corrective action is needed immediately.

Exercise reasonable care and security in the use of your card and card number. DO NOT ALLOW OTHERS TO USE YOUR CARD.

## **Responsibility**

The person whose name appears on the P-card is responsible for all purchases made with the card and must produce receipts and/or proof of the transaction. The receipts or invoice must detail the item purchased, i.e., a till slip or formal invoice.

For school-based employees, the Principal is responsible to sign off the monthly Cardholder Statement acknowledging the review and approval of all the expenditures during the past billing cycle.

## **1. Getting a P-card**

### **Authorizations**

The Principal authorizes the need for the school-based employee to have a P-Card and approves the application for a P-Card.

### **Acknowledgements**

By signing the Card Acknowledgement Form on the last page of this booklet, the employee acknowledges his/her understanding of the terms, conditions and regulations regarding the use of the card as defined in these guidelines, and accepts responsibility for the card in his/her possession. The Secretary-Treasurer will maintain a current record of the signed acknowledgement form for each card that is issued.

## **Receipt of Card**

The P-card will be issued to an employee after he/she participates in training on the use of the card, the purchasing guidelines, and associated cardholder software.

## **Card Activation**

Sign the back of the card immediately, and keep it in a secure place. Before using the card for the first time, activate it by calling the 1-800 number indicated on the card sticker.

## **2. Types of Purchases**

Use the P-card to purchase and pay for goods and services wherever the vendor accepts Visa. The P-card is the preferred CGCS method for making vendor payments.

## **Card Limits**

Each P-card is assigned a single expenditure limit and a monthly limit which is the same as the limit on the card. If the limit needs to be reviewed, contact the Principal.

## **Restricted Purchases**

Certain merchant categories are blocked on the P-card. Examples of some merchants that are prohibited by this action include:

- wire transfer-moneyorder
- furriers and furshops
- antique shops
- pawnshops
- antique reproductions
- dating and escort services
- massage parlours
- betting/track/casino/lotto
- alcohol or alcoholic beverages

Additionally, employees are not to make any personal purchases of items or services that are not considered the business of the Calgary Girls Charter School.

## **3. P-card Purchases**

Employees can use their P-cards to make purchases in person or by phone, mail, or online.

## **Supplier Instructions**

Contact the supplier directly, and arrange for purchase and delivery to required location. Instruct the supplier to:

- Send a receipt or packing slip directly to you and NOT to Accounts Payable
- Enter their GST/PST registration number on the receipt
- Ship the goods as per the purchaser's instructions

## **Returning Goods**

The cardholder is responsible for the return of goods, and for obtaining a credit against the card number. Do NOT accept a cash refund.

## **Declined Transaction**

If a transaction is declined, contact the Secretary-Treasurer or designate.

#### **4. Account Coding and Cost Allocation**

Each purchase must be assigned a Calgary Girls Charter School Account; for example, Merit Pay, Professional Development, grade or subject budgets.

Please do not allocate to unauthorized accounts. If in doubt as to where amounts should be charged, please contact the Secretary-Treasurer or designate for clarification prior to presenting the statement to the Principal for approval.

#### **5. Statement Reconciliation and Payment**

The cycle cut-off date is the 27th of each month. Electronic statements will be sent to each card holder as well as to the Principal, for all school-based staff holding cards as soon as available and to Board office staff at the same time.

Cardholders have until the 4th of the month to complete the verification, reallocation and reconciliation process and to ensure that each school-based statement is approved by the Principal. Paper statements, with all appropriate receipts attached must be forwarded to the Charter Board Office for upload to budgets. This time frame includes ensuring the Principal has approved the statement.

In the month of December, it being a shorter working month, the Secretary- Treasurer or designate will advise staff of the date for P-card reconciliation before the winter break.

#### **Statement Reconciliation**

As part of the statement reconciliation process, the cardholder is responsible to verify the completeness and accuracy of the statement as follows:

- Verify all transactions listed on the statement are valid;
- Enter a description in the comments field, when necessary;
- Print the Cardholder Statement from the email and attach supporting documentation and receipts for each transaction in matching chronological order, aligned with the statement;
- Sign the Cardholder Statement, forward to the Principal for approval.

If receipts are not attached to the statement, (i.e.; missing receipts or non-detailed receipts) the cardholder is given 45 days from date of statement to present a proper. If a receipt is lost, the cardholder must complete AF516 attesting to the expenditure. If the cardholder is missing proper receipts on three occasions, the card limit will be set to zero until further notice.

Failure to properly complete statements, such as incorrect coding, or proper receipts not being attached, will result in statements being returned for correction by a specified date.

1<sup>st</sup> Offense – reminder of the purchase card procedures

2<sup>nd</sup> Offense – a written warning

3<sup>rd</sup> Offense – the card limit is set to zero until further notice

#### **6. Principal's Approval**

As part of the statement reconciliation process, the Principal is responsible to sign the monthly P-Card Cardholder Statement acknowledging the review and approval of all the cardholder's expenditures

during the past billing cycle.

In addition to this step, a Cardholder Activity Summary Report is sent to the Principal identifying all the cardholders who have incurred expenditures during the past billing cycle.

The Principal's approval of school expenditures is a primary control essential to the success of the Purchasing Card program.

## **7. Dispute Process**

In the event that an item on the activity statement does not agree with your records or receipts, contact the supplier immediately and try to resolve the difference.

If a credit is required, and the supplier agrees to credit your account, make note that the credit is still pending resolution.

If the supplier does NOT agree that an error has been made notify U.S. Bank Canada Visa Customer Service immediately at 1-800-588- 8065 and confirm the notification electronically.

The amount of next invoice will be reduced by the amount of the disputed item until the question is resolved. Attach a copy of the dispute form.

Disputed charges must be identified in writing to the bank within 60 days of the statement date. The bank will then resolve disputes within 90 days.

## **8. Cardholder Terminations and Cancellations**

Upon termination, retirement, or the employee's desire to cancel his/her participation in the P-card program, return the card to the Secretary-Treasurer who will record the return and disable the card.

### **Leave of Absence**

An employee taking a leave of absence must return his/her card to the Secretary Treasurer. The card will be deactivated until such time as the employee returns to his/her position.

## **9. Lost or Stolen Cards**

If your card is lost or has been stolen (or you suspect it is lost or stolen):

- Notify U.S. Bank Canada VISA Emergency Card Replacement immediately at 1-800-588-8067.
- Notify your school or department's administration immediately, in the event that you are unable to contact the administration; contact the Secretary-Treasurer or designated Program Administrator.
- Upon receipt of your call, further use of your card will be blocked. Prompt action in these circumstances can reduce the corporation's liability for fraudulent charges. A replacement card will be issued as soon as possible.

### **Liability**

The corporation is NOT liable for any debt resulting from the loss or theft of your card after the time you contact the bank.

## **Key Contacts**

### **U.S. Bank Canada Visa Commercial Card Centre: Lost/Stolen Reporting 1-800-588-8067**

Emergency service is provided on a 24 hours per day, 365 days a year basis to report lost or stolen cards and arrange emergency card replacement

### **Customer Service 1-800-588-8065**

Normal hours of service are 8:00 am – 8:00 pm E.S.T. for the following:

- Resolving problems on any purchases (including dispute process)
- Answering questions about account balances

Reference:

Education Act, s. 52, 53, 54, 68, 197, 222

Freedom of Information and Protection of Privacy Act

School Buildings and Tendering Regulation 383/88 Agreement on Internal Trade; Annex 502.4

Trade, Investment and Labour Mobility Agreement