



<a href="#">Corporate Purchasing Card Distribution and Usage</a>	
March 20, 2017	Last Reviewed/Revised:
Next Scheduled Review: 2025-2026	
Associated Policies & Procedures: <ul style="list-style-type: none"> <li><a href="#">III-13 Corporate Purchasing Card Distribution and Usage</a></li> <li><a href="#">I-25 Purchasing</a></li> <li><a href="#">VI-11 Purchasing</a></li> <li><a href="#">I-34 (A) Reimbursement of Board Business Expenses for Employees</a></li> <li><a href="#">VI-90 Reimbursement of Board Business Expenses for Employees</a></li> <li><a href="#">I-34 (B) Reimbursement of Board Business Expenses for Trustees and External Members</a></li> <li><a href="#">I-40 Out of</a></li> <li><a href="#">VI-73</a></li> </ul>	

## Purpose

The Hudson Valley Community College District Board (HCDSB) provides to designated staff and trustees the availability of a Corporate Purchasing Card to be used for approved HCDSB-related travel and business expenses.

## Application and Scope

employees:

Senior Staff, Managers, and other authorized personnel

Curriculum, Student Success and Special Education Consultants,

and all other employees under the supervision of the Principal

**Budget Holder** - an employee of the HCDSB that is accountable for the budget of their respective school/department(s)

- an employee of HCDSB who holds a HCDSB-issued Purchasing Card.
- Financial Institution** - an establishment that provides financial services for its clients or members and is the issuer of the Purchasing Card.
- General Ledger (GL) Code** – a program number given to each budget account within the financial system.
- Monthly Spend Limit** - the maximum dollar threshold, including taxes, allowed on a Purchasing Card for a one-month period beginning on the 1st day of every month.
- Purchasing Card (P-Card)** - a credit card used to purchase goods and services in lieu of a traditional purchasing process.
- Transaction Limit** - the maximum dollar amount that can be used on a Purchasing Card for individual purchase.
- Site Card** - a nameless Purchasing Card designed to be used by a number of employees within a school/department where the Budget Holder is accountable for the use of that card.
- Unauthorized Charge** - a transaction applied against a Purchasing Card without having official permission or approval.

## Principles

Government employees and their employers should be held to a higher standard of care when using government-issued purchasing cards. Government purchasing cards must be used only for expenses incurred in relation to a cardholder's duties. Benefits include:

- Reducing the number of purchase orders and purchase requisitions through the Accounting Department.
- Reducing the number of purchase orders and purchase requisitions through the Purchasing Department.
- Providing a simplified process and a streamlined workflow.
- Reducing the number of purchase orders and purchase requisitions through the Accounting Department.

To provide a convenient payment method for low-value purchases and to streamline the purchasing process, reducing paperwork, reducing vendor payment time and increasing efficiency.

Authorized users are encouraged to use the Corporate Purchasing Card under HCDSB's Purchasing Policy and Administrative Procedures, should use it to pay for approved business expenses whenever possible.

## Requirements

1. General Information

2. Operational Guidelines

- 2.1 Purchasing Card Issuance
- 2.2 Purchasing Card Spend Limits
- 2.3 Purchasing Card Rejection
- 2.4 Reconciliation, Payment & Record
- 2.5 Transfer of Ownership, Reimbursement, Termination and Return of Cards
- 2.6 Lost or Stolen Cards

3. Prohibitions and Compliance

1. General Information

A Corporate Purchasing Card (P-card) is a HCDSB-issued credit card. It can be used for purchase of school supplies and services almost anywhere the card is accepted.

The P-card program will be administered by Purchasing Services, which will maintain a master list of all P-cards noting the name of the cardholder, the card number, the expiration date, and the amount of the card. All requests for P-cards and all changes and other documentation relating to the cards are to be submitted to the Purchasing Services for review and to be approved by the Senior Manager, Financial Services or Superintendent of Business Services.

The Halton Catholic District School Board assumes liability for all authorized charges on the Purchasing Card. The individual cardholders and site cardholders are not personally liable for approved business expenses.

2. Operational Guidelines

The P-card may be used for purchases up to the single transaction limit and monthly spending limit.

Prohibitions and Compliance of this Administrative Procedure.

Purchasing Services, with the approval of the Senior Manager, Financial Services, will determine the single transaction limit and monthly spend limit of each purchase card issued.

Single transaction limits and monthly spend limits can be increased with the approval of the Purchasing Services and the Senior Manager, Financial Services.

To limit exposure or liability to

If a cardholder provides a purchase card to a merchant for a purchase and the cardholder is not the merchant, the cardholder must confirm the transaction and return the card to the Purchasing Department.

## 2.1 Purchasing Card Issuance

All P-cards issued by HCDSB remain the property of the financial institution listed on the P-Card and, as such, may be cancelled/revoked at any time.

Prospective cardholders will be required to submit a Corporate Purchasing Card Authorization Form. All original Authorization Forms are to be submitted to the Purchasing Services, initialed by the Senior Manager, Finance and are maintained by the Purchasing Department.

A P-card shall only be issued upon the approval of the Superintendent of Business Services and Treasurer for new positions required a P-Card and of the Senior Manager, Financial Services, for re-issued P-

## 2.2

P-card limits vary depending on the budget holder's responsibility and budget allocation. It may be necessary to have spend limits increased. In this case, a request to increase the spend limits must be sent to the Purchasing Department for approval by the Senior Manager, Financial Services. Changes can be made effective immediately. If the Senior Manager, Financial Services is not available, approval should be requested from the Senior Manager, Finance or Purchasing Department.

## 2.3 Purchasing Card Rejection

If a P-card is rejected, please notify the Purchasing Department who will inquire as to the

- Over the monthly limit,
- Over the annual limit,
- Incorrect card information entered for online transactions,
- Blocked Merchant Category Code (MCC),
- Expired or the card is not active.

## 2.4 Reconciliation, Payment & Record

The Financial Institution will provide monthly statements to the

Throughout the month cycle, cardholders should reconcile transactions in the Financial Institution's online portal in the system.

1. Match the itemized charges, with the respective invoices to the transactions listed on the financial institution's online portal.
2. All reconciled transactions must be supported with an assigned GL code, and attached \_\_\_\_\_ for final approval. It is the responsibility of the immediate Supervisor to ensure all charges are eligible for business expense and supported by itemized receipts.
  - a. In the case of the Director of Education, the \_\_\_\_\_ will be \_\_\_\_\_
  - b. In the case of Trustees, the reconciled transactions will be approved by the Chair of the Board
  - c. In the case of the Chair of the Board, the reconciled transactions will be approved by the Superintendent of Business Services.
3. Once final approval is received by the Supervisor, the transactions are considered complete and charges will be processed and ready for the Finance Department to clear appropriate GL codes.
4. For school-issued P-cards (site cards) ONLY, Elementary School Secretaries and Site Secretaries must complete the Expense Report Form for all transactions. A copy of the Expense Report Form must be submitted to the Finance Department. Form is to be uploaded \_\_\_\_\_



issued with the same restrictions as those issued by the Card Manager of Financials, Inc. implemented.

2.5 ~~Transfer of Card to a Designated Employee or Other Employee~~

In case of a transfer within HCDSB, the named cardholder will take his/her card to their new location. The Purchasing Services department will revise the location information within ~~the system~~. Site cards remain at the indicated site at all times regardless of staff transfers.

~~If the cardholder leaves his/her regular place of employment for an extended period, it is the cardholder's responsibility to inform his/her Supervisor. The Purchasing Services department will temporarily suspend the card portal. Upon the employee's return to full active duty, the card will be reinstated.~~

~~When a cardholder leaves the employment of HCDSB due to resignation, termination or retirement, it is the responsibility of the cardholder's Supervisor to advise the Purchasing Services department. The Purchasing Services department will notify the financial institution to deactivate the~~

All transactions must be reconciled with final approval before any departure.

2.6 ~~Lost or Stolen Cards~~

*If the P-~~cardholder~~ department or US Bank (if outside HCDSB business hours) by calling 1-800-588-9955.*

~~The cardholder's~~ card will be issued.

3. Prohibitions and Compliance

A P-Card shall not be used for any personal expenses. Such fraudulent use of the card could result in disciplinary action up to and including dismissal.

~~A P-Card shall not be used for cash advances or for any cash-dispensing machine.~~

The P-card can only be used to make official HCDSB purchases within the HCDSB ~~and procedures referenced within this case for procurement as outlined in the policy~~ as alcohol, ~~and~~ products, ~~but~~ ~~in~~ ~~any~~ ~~amount~~ ~~and~~ ~~for~~ ~~entertainment~~ are strictly prohibited.

Principal/department budget holder

Site cards can only be used by paid employees of the HCDSB.

Individual P-card holders shall not share the card. They alone may use the card.

Amounts shall be divided to circumvent single transaction limits.

