

518 Purchasing Card Use

Beliefs

The Maskwacis Education Schools Commission (MESC) follows cultural and traditional teachings of the Maskwacis Cree, in particular Wahkohtowin. Wahkohtowin is the belief that all things are related and connected, that all of existence has spirit and that living in a good way requires us to maintain good relationships with each other and other aspects of existence. We recognize that respect for mother earth, elders, youth, and the Treaties are paramount to planning ahead and making decisions for future generations.

The MESC believes that its financial resources are to be used in support of the Boards priorities and in the best interest of student learning. The Commission's Purchasing Card program is to establish a more convenient, efficient, and cost-effective method of purchasing small dollar transactions and to provide schools and administration with a simple method for direct purchases. The goal of the program is to free up valuable staff time from the more time consuming purchase order and invoice processing system to better provide services to students. The secondary goal is to assist Commission staff in carrying out their duty without having to make purchases with personal funds which later require reimbursement.

The Purchasing Card Program is **not** intended to replace existing procedures for capital asset purchases, standing offers or contracts. Instead, it is intended to provide flexibility and autonomy to cardholders while complementing current purchasing practices. The program is designed to reduce the requisition process, paperwork and cycle time for everyday purchases. It also helps in eliminating some of the petty cash purchases. Record keeping will be essential to ensure the success of this program. Current District standard reimbursement policies require retention of detailed receipts so this is not an extraordinary requirement. **The retention of receipts is essential for both your protection and for audit purposes.**

MESC Purchasing cardholders and limits for each cardholder will be authorized by the Superintendent in consultation with the Associate Superintendent of Business Services. The Associate Superintendent of Business Services will be authorized to issue and cancel all purchasing cards.

Procedures

Purchasing Card Use

1. Purchasing cards are not permitted for personal use. Cardholders are committing Commission funds each time they use the card. There is an obligation on the part of all cardholders to use the purchasing card responsibly.
2. Cardholders must not exceed the credit limit.
3. Cards are provided to;
 - 3.1. Make travel arrangements for staff conferences, meetings and other necessary MESC business,
 - 3.2. Make vendor purchases/deposits specifically requiring credit card payment,
 - 3.3. Subscriptions, seminar/workshop registrations, resource materials such as books, software, miscellaneous instructional materials that require prepayment,
 - 3.4. Catering or small dining services for in-house meetings,
 - 3.5. Instructional and operating supplies **not** covered by existing purchasing agreements,
 - 3.6. and meals - receipts will require attendee information and purpose for the meal.
4. Cards are **not** provided to;
 - 4.1. Purchase personal items,
 - 4.2. Purchase liquor,
 - 4.3. Be used In conjunction with any retail points programs,
 - 4.4. Make cash advances or other financial services,
 - 4.5. Purchase lottery tickets or other betting,
 - 4.6. Purchase any capital asset purchase,
 - 4.7. Fuel purchases (except for rental vehicles). Staff should be submitting an expense reimbursement for personal vehicle usage,
 - 4.8. To be used where purchases are split to avoid the cardholder's single

- transaction item value,
- 4.9. Purchase any merchant, product or service normally considered an inappropriate use of Commission funds,
- 4.10. Where an open purchase order is in place,
- 4.11. Make any purchase intended to bypass the Commission's obligation to the competitive bidding process,
- 4.12. Purchase services normally provided through Maintenance Department work order,
- 4.13. and purchase any hazardous materials.

Monthly Purchasing Card Reconciliations

1. Card holders must submit to Finance a monthly expense report, coded to the appropriate expense code and signed by a Supervisor.
2. The monthly expense report must be accompanied by receipts as supporting documentation for the expenses. If a receipt is missing **IT IS THE RESPONSIBILITY OF THE CARDHOLDER TO MAKE EVERY ATTEMPT POSSIBLE TO OBTAIN A REPLACEMENT RECEIPT IMMEDIATELY.** The Associate Superintendent of Business Services will be notified when receipts are missing (see Card Suspension section).
3. Staff who consistently **DO NOT** provide receipts will be informed and privileges may be suspended.
4. In case of the Superintendent, a Board member will sign the expense reconciliation form, but in absence of a Board member, the Associate Superintendent of Business Services will sign.

Lost or Stolen Purchasing Cards

1. In the event of lost or stolen cards, the card holder must either notify the Associate Superintendent of Business Services immediately or call CIBC to inform the banking institution.
2. It is important to notify CIBC as soon as possible. Until proper notification of a lost or stolen card, transactions during this time are the responsibility of MESCC.

Purchasing Card Transaction Disputes

1. If there is a concern with a transaction on a statement, it is the responsibility of the card holder to resolve the issue with the bank or supplier and inform the Associate Superintendent of Business Services.

Card Suspension

Suspension of purchasing card privileges may be made for the following reasons:

1. Misuse of the card (i.e. personal purchases, splitting of purchases, purchase of capital items, etc.),
2. Persistent missing detailed receipts not submitted to Finance within 30 days of the original statement date, or refusal to refund District for purchases made without appropriate backup.
3. Permitting others to use your card unless authorized by the card holder.

Before a card is suspended, Finance will review this procedure with the cardholder and ensure they understand the procedure. If the cardholder continues to contravene this procedure, the card will be suspended with the approval of the Associate Superintendent of Business Services and this will be communicated with the cardholder.

References MESB Board of Governors Policy; EL-4