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ADMINISTRATIVE PROCEDURE 516, Appendix 2

PURCHASING CARD GUIDELINES

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1. Introduction

This Purchasing Card Guideline covers the use and administration of your Purchasing Card ("P-Card").

The program consists of a card issued in both your name and the corporation's.

It includes the use of the Cardholder Desktop software (cardholder software).

Purpose of the P-Card program

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

Control of the Card

Your card is the property of the issuing financial institution. Decisions regarding issuance, suspension or revocation will be made by Grande Yellowhead Public School Division. The card is only to be used for company's business. Unauthorized and/or inappropriate use of your card may result in the loss of your card and disciplinary action.

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

Exercise reasonable care and security in the use of your card and card number.

Responsibility

You are responsible for all purchases made with your card and you must produce receipts and/or proof of the transaction. The receipts or invoice must detail the items purchased, i.e.: a till slip or formal invoice.

Your immediate supervisor is responsible to sign your monthly Cardholder Statement acknowledging the review and approval of all your expenditures during the past billing cycle.

2. Getting a P-Card

If you need a card, contact your school's or department's administration.

Authorizations

Your supervisor reviews your card application and authorizes the need for a card.

Acknowledgements

By signing the Card Acknowledgement Form on the last page of this booklet, you are acknowledging your understanding of the terms, conditions and regulations regarding the use of the card as defined in these guidelines, and accept responsibility for the card in your possession. The signed acknowledgement will be kept on file at the Education Services Office.

Receipt of Card

You should receive your card within approximately 7-10 working days, after the application has been received by the Bank's card centre.

You will receive training in the use of your card and associated cardholder software. This training must be completed prior to receiving your card.

Card Activation

Sign the back of your card immediately, PHOTO ID REQUIRED, 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. Once activated, you will need to register online at <https://access.usbank.com>

3. Types of Purchases

Use your P-Card to purchase and pay for goods and services where the vendor accepts Visa.

Card Limits

Each P-Card is assigned a monthly dollar limit that applies to all purchases. If your limit needs to be reviewed, contact your school's or department's administration.

Restricted Purchases

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

- Wire transfer – money order
- Furriers and fur shops
- Antique shops
- Pawn shops
- Jeweler stores
- Antique reproductions
- Dating and escort services
- Massage parlors
- Betting/track/casino/lotto

4. P-Card Purchases

You can use your P-Card to make purchases in person or by phone, mail, fax or internet.

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
- method of shipping the goods

Returning Goods

You are responsible for the return of goods, and for obtaining a credit against your card number. **The card in which the charge originated is the card to be credited.**

Do **NOT** accept a cash refund.

Purchase Log

The log provides a record of activity and account distribution, and facilitates the reconciliation process.

Declined Transaction

If a transaction is declined, contact GYPSD's Purchasing Card Administrator (listed on p.9).

5. Taxes

Items purchased with your P-Card *anywhere in Canada* should normally include applicable GST/HST or PST.

The GST/HST/PST amount shown on your statement is calculated by the software based on the total price and province of vendor.

Tax codes are as follows:

- STANDARD (Default)
- B (Books Expense)

6. Account Code & Cost Allocation

You can view your electronic statement via the Internet. Each purchase may be assigned a Grande Yellowhead Public School Division Account code (or codes if more than 1 is applicable.)

Account Code

The account code is composed of a:

- GL Account #
- Project Costing #
- Activity #
- Tax Code

A default code was entered for each cardholder.

You may change any of the account codes assigned, or you may split a transaction to one or more accounts via the Internet.

You may be limited to specified segments based on your location, department or program area.

7. Statement Reconciliation & Payment

The cycle cut-off date is the 27th of each month. Shortly after, you will be able to review an electronic statement identifying all purchases made during the previous billing cycle. Notification of statement availability will be made by email from the Program Administrator. Your location will have until the 6th of the month to complete the verification, reallocation and reconciliation process.

Statement Reconciliation

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

- verify all transactions listed on the statement are valid;
- update as necessary, any tax amounts and account codes;
- enter a description in the comments field;
- print Cardholder Statement from the internet and attached supporting documentation & receipts for each transaction;
- sign the Cardholder Statement; forward to your supervisor for approval.

8. Supervisory Approval

As part of the statement reconciliation process, your immediate supervisor is responsible to sign your monthly P-Card Cardholder Statement acknowledging the review and approval of all your expenditures during the past billing cycle.

Management Review

In addition to this step, a Cardholder Activity Summary Report is sent to each manager identifying all the cardholders in their cost centre who have incurred expenditures during the past billing cycle.

The supervisory approval of expenditures is a primary control essential to the success of the Purchasing Card program.

9. Dispute Process

In the event that an item on the activity statement does not agree with your records 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 and no resolution is evident, contact GYPSD Purchasing Card Administrator – **DO NOT CLICK ON THE DISPUTE BUTTON**

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

Disputed charges must be identified in writing to the bank within 60 days of the statement date. Disputes will then be resolved by the bank within 90 days.

10. Cardholder Transfers, Terminations & Cancellations

Transfers

If you are transferred to another location please return your card directly to the issuing school's administration. It is up to your new school to determine whether a card will be issued.

Terminations & Cancellations

If you terminate, retire or wish to cancel your card, send your card to your current school's administration.

Your supervisor is responsible to collect your card, cut it in half, and send it to the Program Administrator.

Leave of Absence

If you are taking a leave of absence, send your card to your immediate supervisor.

Your supervisor and Program Administrator will decide whether to cancel your card, de-activate it, or temporarily block it.

11. 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's or department's administration immediately; in the event that you are unable to contact the administration, contact the Purchasing Card Administrator (listed on p.9)

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.

12. Key Contacts

U.S. Bank Canada Visa Commercial Card Centre:

Lost/Stolen Reporting

1-800-588-8067

Emergency service is provided 24 hours per day, 365 days a year basis to:

1. Report lost or stolen card; and
2. 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 following:

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

GRANDE YELLOWHEAD PUBLIC SCHOOL DIVISION #77

Purchasing Card Administrator:

Senior Accounts Payable

(780) 723-4471 Ext. 129 OR (800) 723-2564 Ext. 129

E-mail: ap@gypsd.ca OR "AccountsPayable Mailbox"

Developed: February 4, 2008
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Card Acknowledgement Form:

**PARTICIPATING EMPLOYEE
ACKNOWLEDGEMENT OF RESPONSIBILITIES**

Grande Yellowhead Public School Division #77 is pleased to present you with a Purchasing Card (P-Card). It demonstrates Grande Yellowhead Public School Division's trust in you to make certain purchases on its behalf, and with this trust comes the responsibility to use the card in a responsible fashion.

I, _____, hereby acknowledge receipt of a Grande Yellowhead Public School Division Purchasing Card issued by U.S. Bank Canada. I acknowledge that this P-Card has been issued to me to make purchases for Grande Yellowhead Public School Division business only in accordance with the guidelines set out in the most recent Policy and Procedure Guide governing P-Card use. I understand that all charges will be paid directly by Grande Yellowhead Public School Division.

I acknowledge receipt of the Policy and Procedure Guide 516-2, and I agree to accept responsibility for the protection and proper use of the P-Card in accordance with its terms and conditions. I understand that improper or fraudulent use of the P-Card may result in established disciplinary action.

Furthermore, I understand that this P-Card remains the property of U.S. Bank Canada, assigned to me on behalf of Grande Yellowhead Public School Division. I understand I will return the card to the Program Administrator at the end of my employment with Grande Yellowhead Public School Division whether for retirement, voluntary separation, resignation, or dismissal, or at the request of the P-Card Program Administrator.

Employee Name (print)

Employee Name (sign)

Date: