



**NANAIMO LADYSMITH
PUBLIC SCHOOLS**

**Nanaimo Ladysmith Public Schools (SD68)
Purchasing Card (P-Card) Program Individual Cardholder Agreement**

This agreement outlines the terms of use and responsibilities I have as a cardholder of a Nanaimo Ladysmith Public Schools P-Card with the Bank of Montreal (BMO). My signature indicates that I have read and understood these responsibilities and I agree to adhere to all procedures established for its use. I also understand that failure to comply may result in my P-Card being cancelled without notice.

1. I agree to use the SD68 P-Card only for the purpose of acquiring authorized goods and services (see list attached) within my functional area of responsibility as a SD68 employee.
2. I agree to use the P-Card for business-related purposes only and under no circumstance will I use the P-Card for personal use.
3. For all purchases, including online vendors, the ship-to address must be a SD68 facility address.
4. I will not use the P-Card to obtain cash advances.
5. I accept responsibility for all charges made against my P-Card and under no circumstances will I allow others to use my P-Card.
6. I acknowledge that misuse of my P-Card can be considered misappropriation of SD68 funds and may result in disciplinary action against me by SD68, including dismissal.
7. I agree to maintain sufficient records documenting all transactions including keeping itemized receipts, credit card slips, and packing slips.
8. I will ensure that my SD68 P-Card statement is reconciled each month by the deadline and agree to resolve any discrepancies by contacting the supplier or BMO Financial Group Bank.
9. I understand that since the P-Card is SD68 property, I may be periodically required to comply with internal audit procedures.
10. I agree to immediately notify the SD68 P-Card Program Administrator (purchasing department – Purchasing@sd68.bc.ca) if my P-Card is lost, stolen, damaged or destroyed (If your P-Card is lost on the weekend or you cannot get a hold of the purchasing department contact MasterCard at 1-800-361-3361)
11. I agree to surrender my P-Card to the SD68 P-Card Program Administrator upon termination of employment, a leave of absence of a length deemed appropriate by the District, or upon the request of an authorized representative of the District. I understand that use of the P-Card after privileges are withdrawn is strictly prohibited.
12. I agree to notify the SD68 P-Card Program Administrator of any assignment changes.

I have read and understood the above terms of use established for the Nanaimo Ladysmith Public Schools P-Card Program with the Bank of Montreal (BMO) and I agree to comply with all of them.

Dated _____, 20____

Cardholder Name (Printed)	Cardholder Signature
School/Department	Principal/Supervisor Approval
Default GL	Monthly Credit Limit Requested

AUTHORIZED AND UNAUTHORIZED PURCHASES

Large purchases must not be split into multiple smaller purchases to circumvent the transaction limits. See AP513 for alternate purchasing methods for higher value purchases.

AUTHORIZED P-CARD PURCHASES

Purchasing Cards may be used to purchase the following goods & services valued at less than CDN\$2,000:

- Computer/technology accessories only (e.g. keyboard, mouse, headsets, etc.)
- Equipment and furniture valued under \$2,000 including freight and taxes
- Food and non-alcoholic refreshments for meetings
 - Describe the event/purpose in the Description field (e.g. staff meeting)
 - Provide attending employee names in the SOFI field
 - Per person amounts should be at a maximum the amount that would be received for a per-diem (\$10 – breakfast, \$17 – lunch, \$23 – Dinner).
- Gift cards not exceeding \$50, pre-approved by the cardholder's supervisor as indicated below
- Library books, text books, magazine subscriptions
- Membership dues
- Online purchases - should only be made from secure web sites that display a security icon or where the URL begins with https://.
- Supplies
- Travel related expenses such as ferries, hotel accommodation, airline tickets, car rentals (including fuel for rental car) and conference/seminar fees.
 - Describe the event in the Description field
 - Provide employee names in the SOFI field
- Purchases in US or other currency

UNAUTHORIZED P-CARD PURCHASES

Purchasing Cards **must not** be used to purchase the following goods and services:

- Purchases exceeding CDN\$2,000 (Unless authorized by the Finance Department)
- Computer hardware (desktop, laptops, tablets, printers, etc.) or software – all technology is procured by the Purchasing Department working with the IT Department (except low value technology accessories referred to above)
- Alcoholic beverages
- Cash advances (exception: International Student Education employees only while travelling for ISE business out of Canada)
- Casual labour
- Contract services for district facilities
- Equipment service agreements
- Fines, late fees or penalties
- Furniture and equipment valued over \$2,000 including freight and taxes
- Fuel for personal vehicles (these expenses are reimbursed through mileage allowances, as provided on the Employee Expense Claim Form which Finance can provide)
- Meals for individual employees (e.g. at conferences, while away from work location, etc.) – (these expenses are reimbursed through per diems, as provided on the Employee Expense Claim Form which Finance can provide)
- Long term rentals or leases of equipment
- Professional services such as legal, accounting, architecture, engineering or healthcare services
- Supplies & services covered by SD68 Standing Purchase Orders or System Contracts
- Systems development, maintenance and/or enhancements
- Personal or other expenditures not directly related to School District business/operations

GIFT CARDS

Gift cards should be \$50 or less and may be purchased for the following:

- Non-employees as a thank you for volunteering, but **NOT** as an honorarium. Payment of honorariums and regular remuneration to "volunteers" MUST go through Finance and be included in T4A reporting – this includes speakers, academy coaches, etc. – this is a legal requirement by Canada Revenue Agency and is not discretionary.
- Gift cards should not be purchased for specific employees. Gift cards to employees are considered additional remuneration by the CRA which is a taxable benefit. Failure to report these could result in the District incurring fines in the event of an audit.
- Prizes for students/staff at events or celebrations/family support
- Gift cards should be purchased for specific purposes and not just kept on hand for general use
- Gift cards should not be purchased with the intent of buying supplies – the District loses the ability to claim a GST rebate on supplies purchased with a gift card and there is also no guarantee that the gift cards are being spent on District related expenditures.
- Gift cards must not be purchased from regular suppliers at year end for the purpose of having those funds available for spending in the subsequent year – Ministry auditors identified this as fraudulent use of District funds.

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