



Niagara Catholic District School Board

CORPORATE CARDS, PURCHASING CARDS AND PETTY CASH POLICY

STATEMENT OF POLICY

600 – Business Services

Policy No 600.4

Adopted Date: March 27, 2007

Latest Reviewed/Revised Date: May 28, 2019

In keeping with the Mission, Vision and Values of the Niagara Catholic District School Board, the Purchasing of Goods and Services Policy (600.1) and the related Administrative Procedures recognize that the purchase and payment of low value goods and services can be expedited through the use of Corporate Cards, Purchasing Cards and Petty Cash.

The Niagara Catholic District School Board authorizes the Director of Education to provide Corporate Cards, Purchasing Cards and Petty Cash to appropriate employees in order to fulfill their duties.

The Director of Education will issue the Administrative Procedures for the implementation of this policy.

References

- [***Broader Public Sector Accountability Act \(BPSAA\), 2010***](#)
- [***Niagara Catholic District School Board Policies/Procedures***
 - \[***Employee Code of Conduct and Ethics Policy \\(201.17\\)***\]\(#\)
 - \[***Purchasing/Supply Chain Management Policy \\(600.1\\)***\]\(#\)](#)



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ADMINISTRATIVE PROCEDURES

600 – Business Services

Policy No 600.4

Adopted Date: March 27, 2007

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DEFINITIONS

Corporate Card

A Niagara Catholic credit card that is issued to corporate executives, such as Members of Senior Administrative Council. Purchases made by an executive using the corporate card are not subject to a single purchase limit and must adhere to the Purchasing/Supply Chain Management Policy (600.1).

Purchasing Card

Procurement card, or P-card, is a form of company credit card that is issued to non-corporate employees. Purchases made by an employee using a procurement card are subject to a single purchase limit and must adhere to the Purchasing/Supply Chain Management Policy (600.1).

All employees who are issued credit cards are expected to follow Niagara Catholic's policies and procedures related to credit card use, including reviewing and approving transactions within given deadlines.

1. Corporate Cards will be issued to Members of Senior Administrative Council.
2. Purchasing Cards will be provided to all Principals and Vice-Principals.
3. Corporate Cards and/or Purchasing Cards may be provided with the approval of the Superintendent of Business and Financial Services to other board employees, if it is deemed necessary for them to carry out their responsibilities.
4. Through the Superintendent of Business & Financial Services, the appropriate Family of Schools Superintendent of Education may provide adequate Petty Cash Funds for departments under their supervision, in order to facilitate the purchase and payments of low value goods and services, in accordance with the Purchasing/Supply Chain Management Policy (600.1).
5. Approved Corporate Cards and Purchasing Cards will be issued by the bank responsible for the Board's Banking Services and they shall be issued in the name of the Board and the Employee. Approved Petty Cash Funds will be issued by the Accounting Department.
6. Corporate Cards, Purchasing Cards and Petty Cash Funds are to be used solely for expenses related to Board Business.
7. Cash Advances from Corporate Cards, Purchasing Cards and Petty Cash are not permitted.

8. Personal expenses shall not be charged to Corporate Cards, Purchasing Cards and Petty Cash. Any personal expenses charged in error shall be recovered from the respective employee.
9. Expenses paid with Corporate or Purchasing Cards shall be processed using the Expenses and Claims module in Microsoft NAV Employee Centre. All receipts and invoices for these purchases shall be scanned into the Claim and submitted for approval within given deadlines. Failure to adhere to given deadlines may result in the revocation of credit card privileges.
10. Expenses paid with Petty Cash funds shall be processed using the Payment Requests module in Microsoft NAV Employee Centre. All receipts and invoices for these purchases shall be scanned into the Request and submitted for approval.
11. All expenses paid by Corporate Card, Purchasing Card and Petty Cash shall be reviewed and approved by the appropriate supervisor, with the following exceptions:
 - The expenses of the Director of Education shall be approved by the Chair of the Board.
 - The expenses of the Chair of the Board shall be approved by the Superintendent of Business and Financial Services and the Director of Education.
12. Failure to abide by this policy and the related administrative procedures may lead to the cancellation of the Corporate Cards, Purchasing Cards and Petty Cash and may lead to appropriate disciplinary action at the discretion of the Director of Education.

Adopted Date:	March 27, 2007
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