

Background/Purpose

The RVS Purchasing Card (PCard) program provides a convenient, efficient, and cost-effective method of procuring and paying for lower value transactions and those not required to be purchased through the Supply Management Department as outlined in AP5201.

PCards should be used to eliminate out-of-pocket or cash purchases, reducing the time and cost associated with processing these transactions:

- Employee expenses (other than mileage and meal allowances);
- Purchase deposits or invoice payments (previously requested through cheque requests or Invoice Entry Web); and
- Other low dollar purchases (previously submitted through a requisition/purchase order).

Procedure

1. Principals and supervisors of employees that use PCards are required to:
 - 1.1. Submit the PCard Annual Approver Declaration form; and
 - 1.2. Ensure that all staff cardholders complete the PCard Annual Cardholder Declaration form; and
 - 1.3. Approve online PCard expenses by the 6th of each month ensuring that all expenses submitted by staff cardholders include supporting receipts (or missing receipt form), are legitimate expenses of the division, and are allocated to the correct budget code.
2. Employee cardholders are responsible to:
 - 2.1. Submit the PCard Annual Cardholder Declaration form;
 - 2.2. Be informed and trained on the PCard program including how to use and reconcile the PCard within the online software platform, (BMO SpendDynamics); and
 - 2.3. Enter, no later than the 4th of each month, into the online PCard Program:
 - 2.3.1. all invoices, receipts, or other evidence of purchase;
 - 2.3.2. the appropriate budget code; and
 - 2.3.3. the business justification for the expenditure.
3. PCard purchases will be charged directly to the schools GL's and will impact the budget account indicated by the cardholder within BMO SpendDynamics. If a purchase is not reconciled, the charge will be debited to the default GL (provided by the cardholder in their PCard application).
4. Employees should be vetting the purchase with their supervisor prior to making the purchase on their PCards in accordance with the guidelines in AP5201 for division purchases. Misuse will result in suspension or cancellation of the PCard and may include disciplinary action.
5. Administrative Procedure AP5110, Appendix E, must be followed for Gift Cards to be purchased with a PCard. This includes receiving verbal approval from your supervisor (not just e-mail approval) and completing the Gift Card declaration form prior to the purchase of gift cards using your PCard. Gift Cards, purchased on RVS PCards or using division funds, are not to be used for employee recognition.

6. PCards are RVS' preferred payment method when the purchase is not required to be processed by the Supply Management Department pursuant to AP5201 and AP5225.
 - 6.1. AP5201 'Limits of Authority & Procurement Requirements' specifies the supplies and services, regardless of value, that must be purchased through the Supply Management Department. The PCard cannot be used to buy RVS prohibited purchases including:
 - 6.1.1. personal purchases;
 - 6.1.2. cash or cash-like advances;
 - 6.1.3. meals or gas (when the cardholder is eligible to claim an allowance);
 - 6.1.4. lottery tickets;
 - 6.1.5. alcohol, tobacco or medicines and/or drugs (exceptions: purchases pre-authorized by the Superintendent or purchases required by Occupational Health and Safety);
 - 6.1.6. or any merchant, product or service normally considered an inappropriate use of division funds;.
 - 6.1.7. furniture or equipment;
 - 6.1.8. chemicals or hazardous materials;
 - 6.1.9. technology and software;
 - 6.1.10. purchases where a blanket, cover, or open purchase order is in place. (Ex. ink and toner cartridges, stationery supplies, janitorial supplies);
 - 6.1.11. foreign purchases (contact supply management); or
 - 6.1.12. services.
7. Rocky View Schools (RVS') Finance branch is responsible to pay the PCard transactions each month.
8. PCard activity may be audited at any time by the PCard Administrator, Finance branch, RVS Executive, or external auditors.

References

- i. External Legislation:
 - Education Act Sections 33, 52, 53, 68, 85, 188, 196, 197, 204, 222, 225, 229.
- ii. RVS Policies and Procedures:
 - AP5225 Appendix A-Flow Chart for Procurement Process
 - AP5110 Appendix E- Gift Card
 - AP5222 Public Sector Purchasing Code of Ethics
 - AP5201 Purchasing Limits of Authority and Payment Methods
 - AP5220 RVS Online Order System Contracts
- iii. RVS Forms:
 - AF5224-A Purchasing Card Application Form
 - AF5224-B Purchasing Card Change Form
 - AF5224-C Missing Purchasing Card Receipt Declaration

- AF5224-E PCard Approver Declaration
- AF5224-F Annual Cardholder Declaration
- iv. RVS Handbooks and Manuals
 - Purchasing Card Handbook/Manual
- v. Contact/Branch
 - Finance Branch (pcard@rockyview.ab.ca)