



**DURHAM CATHOLIC  
DISTRICT SCHOOL BOARD**  
*Learning and Living in Faith*

## **ADMINISTRATIVE PROCEDURE – 102-15**

### **Use of Corporate Purchase Cards**

Area: Business and Finance  
Policy Reference: Purchasing of Goods and Services (PO102)  
  
Approved: October 24, 2022  
Revised:

#### **1. Purpose**

The purpose of this administrative procedure is to provide a framework for the appropriate use of corporate purchase cards issued by the Board. Corporate purchase cards are intended to affect efficiencies and accountability for low value purchases, travel, meals and hospitality expenses in accordance with board policies and procedures.

#### **2. Definitions**

**Corporate Purchase Card** – any card issued to the Board by a financial institution for the exclusive use of a Trustee or employee of the Board to cover Board-related expenses that are pre-approved or eligible under Board policy and procedure. A corporate purchase card has a credit limit within the scope of Board policies and procedures. Corporate purchase cards shall not allow for cash advances.

#### **3. Procedures**

- 3.1 Trustees, the Director of Education, and Supervisory Officers, and eligible employees shall be issued a Board-approved Corporate Purchase Card upon accepting responsibility as stipulated by the associated terms and conditions.
- 3.2 Issue of the Card to Trustees and Superintendents shall be subject to the approval of the Director or designate. Approval for the Director shall be given by the Chair of the Board.
- 3.3 The Supervisory Officer may approve the issue of a Board credit and/or purchase card to principals and employees of the Board within their department(s) who may need cards in relation to their specific duties.

- 3.4 All expenses charged to a Board-issued Corporate Purchase Card shall be pre-approved and/or in accordance with those eligible expenditures under Board policies and administrative procedures.
- 3.5 All cards shall be reconciled and submitted electronically to purchasing services monthly. Original itemized receipts shall support all charged expenses. In all cases, the cardholder shall sign the credit card statement and associated receipts.
- 3.7 The Chair of the Board shall review and approve the expenses charged by the Director.
- 3.8 The Director shall review and approve the expenses of Trustees and Supervisory Officers and any staff under their direct supervision.
- 3.9 The appropriate Supervisory Officer shall review and approve the expenses of principals and other staff within their departments.
- 3.10 Eligible expenses which may be charged to Board-issued Corporate Purchase Cards may include:
  - 310.1 goods and services that are normally charged to a purchase order provided that the purchase is consistent with Board policies and administrative procedures and within cardholder's limits;
  - 3.10.2 travel, meal and hospitality expenses in compliance with Board policies and the attendant administrative procedures;
  - 3.10.3 purchases related to events/meetings/conferences in accordance with established Board policies and administrative procedures.
- 3.11 Board-issued Corporate Purchase Cards shall not be used to cover the personal expenses of the cardholder or any other person, including another employee or family member.
- 3.12 Expenditures charged to Board-issued Corporate Purchase Cards shall not be split to circumvent approval limits or limits set by Board policy and procedure.
- 3.13 Failure to adhere to this administrative procedure may result in the loss of corporate purchase card privileges and/or disciplinary action up to and including termination of employment.

#### **4. Sources**

- 4.1 Broader Public Sector (BPS) Procurement Directive
- 4.2 Broader Public Sector (BPS) Expense Directive

## **5. Appendices**

Nil

## **6. Related Policies and Administrative Procedures**

- 6.1 [Purchasing of Goods and Services Policy \(PO102\)](#)
- 6.2 [Cheque Requisition Administrative Procedure \(AP102-1\)](#)
- 6.3 [Tendering Administrative Procedure \(AP102-2\)](#)
- 6.4 [Vendor Qualification Administrative Procedure \(AP102-3\)](#)
- 6.5 [General Requirements for Purchasing of Goods and Services Administrative Procedure \(AP102-4\)](#)
- 6.6 [Request for Quotation Administrative Procedure \(AP102-5\)](#)
- 6.7 [Disposal of Surplus Furniture & Equipment Administrative Procedure \(AP102-6\)](#)
- 6.8 [Inventory Control Administrative Procedure \(AP102-7\)](#)
- 6.9 [Petty Cash Administrative Procedure \(AP102-8\)](#)
- 6.10 [Replacement/Repair of Lost/Stolen or Damaged Property Administrative Procedure \(AP102-9\)](#)
- 6.11 [Request for Proposal Administrative Procedure \(AP102-10\)](#)
- 6.12 [Charitable Donations Administrative Procedure \(AP102-11\)](#)
- 6.13 [Third Party Contract Process Administrative Procedure \(AP102-12\)](#)
- 6.14 [Contract Extension Process Administrative Procedure \(AP102-13\)](#)
- 6.15 [Information Technology Administrative Procedure \(AP102-14\)](#)
- 6.16 [Physical and Virtual Resources – Acquisition, Upgrade, Repair, Replacement and Disposal \(AP102-16\)](#)
- 6.17 [Travel, Meal, Hospitality Expenses/Attendance at Conferences \(AP109-1\)](#)
- 6.18 [Broader Public Sector \(BPS\) Procurement and Expense Directives Policy \(PO109\)](#)