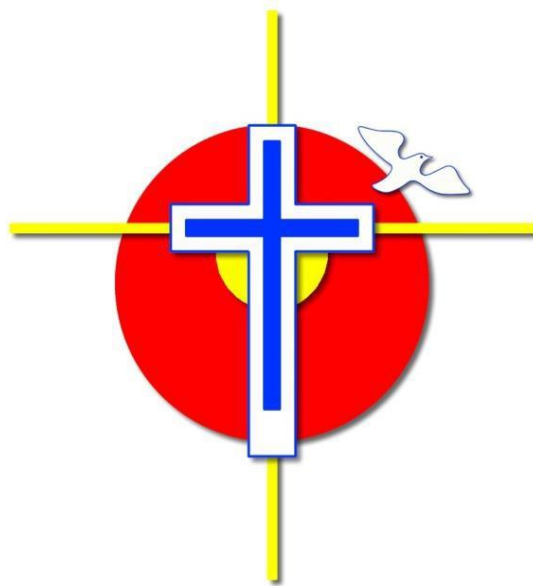

CATHOLIC DISTRICT
SCHOOL BOARD OF
EASTERN ONTARIO



VISA CARD
GUIDELINES

May 2021

Visa Card Guidelines

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Contact Information

For information, to obtain a copy of these guidelines, to report errors on your Visa Statement, or, if your Visa Card is lost or stolen, please contact:

Manager of Finance
Catholic District
School Board of
Eastern Ontario
Box
2222, 2755 Hwy. # 43
Kemptville, Ontario K0G 1J0

e-mail: accounting@cdsbeo.on.ca

Visa Card Guidelines

Purpose and Objectives

The Chair, Vice-chair, Director and all Superintendents are entitled to request a Board Visa Card to use for expenditures incurred while on Board business. Additional cards may be issued subject to the Director's approval. Maintenance workers who operate a Board-owned maintenance vehicle may have access to a Board Visa Card ONLY for the purchase of fuel for the maintenance vehicle. It is essential that controls be in place to assist in the management of these cards. All Visa Cards remain the property of the Board and may be cancelled if not used in strict accordance with these guidelines.

Board Visa Cards for the Chair, Vice-chair, Director and all Superintendents will provide immediate access to Board funds while at professional development and other Board related activities. These guidelines have been developed to ensure that all Visa Cards are properly secured by the user, are used for appropriate purchases and to assist the accounting department in the proper recording of the expenditures and the applicable HST rebates.

Obtaining a Visa Card

The Finance department will be responsible for obtaining the Visa Cards and following up on their annual renewals. Finance will also keep a copy of the Visa Card on record.

Visa Cards for the Board Chair, Vice-chair, Director

and all Superintendents Acceptable Purchases

Board Visa Cards may be used for the following purchases while on Board business:

- Reasonable airfare, train fare, hotel accommodations and meals purchased in accordance with the Board's Administrative Procedure C3:1 Business – Travel & Expense Claim Reimbursement, Hospitality and Use of Corporate Credit Cards
- Conference registration and other reasonable costs relating to professional development activities.
- Supplies that are required on an immediate basis where prior notice is not available or purchase orders are not accepted.
- Learning materials purchased from a foreign country

Unacceptable Purchases

Board Visa Cards must not be used for the following:

- Purchases that are not reimbursable as identified at item 1.4.10 of the Board's Travel and Expense Claim Reimbursement, Hospitality and Use of Corporate Credit Cards Administrative Procedure
- Purchases of any alcoholic beverages

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- Purchases of any items for personal use that are not specifically related to Board business
- Purchase of any item considered capital in nature (i.e. furniture or equipment costing in excess of \$200 per item)

Visa Cards for the Maintenance & Courier Workers who operate a Board-owned Vehicle

Acceptable Purchases

Board Credit Cards for Maintenance and Courier Workers who operate a Board-owned vehicle may ONLY be used for the following purchases:

- Purchases of fuel for the Board-owned vehicle

Unacceptable Purchases

Board Visa Cards for Maintenance and Courier workers operating Board-owned vehicles may NOT be used for purchases other than fuel for the Board-owned vehicle.

Visa Card Statements and Receipts

Visa Card Statements will be delivered directly to the Accounting Department at the Kemptville Board Office. A copy will be made and sent to the cardholder for their review and approval by e-mail or in hard copy on a monthly basis. The cardholder or other designated individual must approve the Visa Card Statement by signing the copy, providing and attaching all applicable detailed receipts and returning to the Accounting Department for processing on a monthly basis.

Alternatively, the cardholder may complete and attach a Visa Card Submission Form (Appendix A) to the monthly Visa Statement and detailed receipts and return to the Accounting Department. The Accounting Department will ensure that all monthly Visa Card purchases are approved by the Director of Education or the Associate Director on a monthly basis.

All detailed receipts must be retained by the cardholder and submitted with the authorized Visa Card Statement copy to the Accounting Department on a monthly basis. For example, if the Visa Card was used to pay for hotel accommodations, the detailed copy of the hotel transaction invoice must be submitted as well as the Visa payment voucher. This will facilitate the Board in claiming all applicable HST rebates. Visa Card vouchers (ie. without purchase details) that are not accompanied by a detailed receipt are not sufficient for reimbursement. Instances where detailed invoices are not provided, without a reasonable explanation, will be subsequently billed back to the cardholder by the Board's Accounts

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Receivable Department.

Visa Card Submission Form (Appendix A)

The Visa Card Submission Form (Appendix A) is intended to assist the cardholder and the Accounting Department in tracking monthly statements and receipts. The cardholder may complete and sign Appendix A and attach it to the monthly Visa Statement copy along with detailed receipts or alternatively, the cardholder can print a copy of the monthly Visa Statement, authorize it by signature, attach detailed receipts, and forward to the Accounting Department for processing.

Although the Visa Card Submission Form (Appendix A) assists the Accounting Department in charging the appropriate general ledger account codes and claiming any applicable HST rebates for the items purchased on each monthly Visa Statement it is not required in order for monthly Visa Statements to be processed.

Tips for Completing the Visa Card Submission Form (Appendix A)

- Complete the 'Cardholder' and 'For the month of' sections of the form
- Complete the body of the form listing all transactions preferably in the same order as on the monthly Visa Card Statement and indicating which general ledger account code to be charged
- Total the columns at the bottom of the page, the total expenditures should equal the total current month transactions on the Visa Statement
- Complete the date and signature sections of the form
- Staple all detailed receipts, in order to the Visa Card Submission Form and attach to the Visa Card Statement
- Forward the information to the Accounting Department, who will seek the approval of the Director or Associate Director
- Director or Associate Director's Office to forward the approved information to the Accounting Department at the Kemptville Board Office.

Appendix A
CATHOLIC DISTRICT SCHOOL BOARD OF EASTERN ONTARIO
VISA CARD SUBMISSION FORM

Card Holder:

For the month of:

Date	Supplier / Place of Purchase	Description of Expense	Tot al A mo unt	HST Incl ed	PD Related Exp. 32 000 317 0000 6	Meals 32 000 364 0000 6	Supplies 32 000 410 0000 6	Other (enter code)
Total Expenditures (equals current statement)								

Card Holder's Signature	Date:
Approval Signature	Date: