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COMMITTEE:	Finance and Audit	IMPLEMENTED:	15 October 2015
TOPIC:	Finance – Purchase & payment approval	AMENDED:	24 November 2022
		REVIEW PERIOD:	As required.

### **MANAGEMENT GUIDELINES**

The Library has selected some staff to be issued a Purchasing Card through the District’s Purchasing Card program. The purpose of the Library purchasing card is to establish a more efficient, cost effective method of purchase and payment for low value items and expenses.

The District’s “Purchasing Card Program: Detailed Procedures Manual” is included in Appendix A and is applicable to all Library staff use of Purchasing Cards issued through the District’s Purchasing Card program.

The purchasing card is designed for low value purchase of goods and services generally under \$2,000, or within the limits prescribed for individual cardholders. It is the responsibility of the cardholder to ensure that purchases made with the purchasing card are appropriate for Library operations and fit within the budget allotment. An increase to the purchase card limit to \$5,000 for a specific transaction may be made by the District Supplies and Risk Management Department if approved by a Library Manager (other than the cardholder) or the Director of Library Services.

The purchasing card may only be used for purchases of goods and services required for Library operations. The card is issued in the employee’s name and is not transferable. Purchasing cards must be immediately returned to the Library upon cessation of employment. Staff on extended leave may have their cards cancelled and reissued at the discretion of the Director of Library Services or the District Supplies and Risk Management Manager.

Cardholders must obtain and submit receipts for all purchases made with the purchasing card on a monthly basis. Cardholders are responsible for online coding of the purchases on their card within the monthly deadlines established by the Library.

The use of the card for personal purposes is not permitted.

Use of the card for employee travelling expenses is not permitted.

Lost or stolen cards must be immediately reported to the District Supplies and Risk Management Manager.

Unauthorized use of the card will be considered misappropriation of Library funds which could result in:

- Immediate and irrevocable forfeiture of the card, and/or
- Disciplinary action which may include termination of employment.

Decisions on disciplinary action will be made by the Director of Library Services, in consultation with any or all of:

- the Library Board Chair, and/or
- the Chief Financial Officer, and/or
- other District staff such as the Supplies and Risk Management Manager

#### **RELATED POLICIES AND MANAGEMENT GUIDELINES**

- B-FIN-09 Reporting of Fraudulent or Dishonest Acts
- B-FIN-12 Procurement, Purchasing and Payment Approval
- B-FIN-13 Environmental Purchasing
- MG-FIN-12.3 Purchasing & Payment Approval Authority – Library Collection Materials (*pending*)
- MG-FIN-12.4 Purchasing & Payment Approval Authority – Other than Library Collection Materials