



Northlands College Policy Credit Cards

POLICY STATEMENT

The Board for Northlands College ensures accountability while making provision for credit cards as a means to purchase in accordance with College Purchasing Procedures and this policy.

GUIDELINES

1. General Guidelines

In addition to the Guidelines to this policy, all procedures for purchasing and for use of credit cards are to be strictly followed as shown in the attached Appendices and in the Purchasing Procedures.

Appendix A	Cardholders – The procedure for becoming an Approved Cardholder and a list of potential Cardholders
Appendix B	Acknowledgement of Cardholder Responsibility – The current form that must be signed by staff prior to becoming a Cardholder
Appendix C	Purchasing Process using Credit Cards – The procedure for purchasing specifically using credit cards issued by Northlands College in accordance with its Purchasing Procedures
Appendix D	Requisition for Purchase Form – The current form to be used as prescribed in the Purchasing Procedures and in Appendix C to this policy
Appendix E	Credit Cards Transactions Log – The current form to be used as prescribed in Appendix C to this policy
Appendix F	Other Procedures - Lists procedures regarding the credit cards other than what is included in Appendix C to this policy

2. Acceptable Use Guidelines

a) Examples of Acceptable Purchases using Credit Cards:

Credit card purchases that are acceptable include, but are not limited to the following:

- ✓ Advertising for external postings
- ✓ Online purchases for books and other program supplies
- ✓ Purchases in foreign currency
- ✓ Office supplies
- ✓ Program supplies
- ✓ Lodging and Parking
- ✓ Air Fare or Bus Fare
- ✓ Registration fees for workshops
- ✓ Annual renewals for subscriptions and memberships
- University Designates – Purchases Specified (no exceptions)
- ✓ Student Application Fees
- ✓ Transcript Request Fees
- ✓ Tuitions (as necessary)
- ✓ Registration Fees (as necessary)



Northlands College Policy Credit Cards

b) **Examples of Prohibited Purchases using Credit Cards:**

The most common, but not all-inclusive, list of prohibited purchases include the following:

- Cash withdrawals
- Meals and gasoline
- Capital in accordance with current policy #206
- Non-Capital greater than the maximum allowed in the Purchasing Procedures

Exceptions to the above prohibited purchases using a credit card:

- The President & CEO and the Executive Assistant to the President & CEO can charge for meals as necessary.
- Others may use the credit card to purchase meals when it is for the purpose of a student function or to purchase meals for meetings with prior approval from an Out-of-Scope Director.
- The Facilities Manager would purchase gasoline and oil for the lawn mowers and other motorized gardening tools.
- Purchases made on the credit cards must be authorized by and within the Purchasing Procedures (year) Ceilings for Signing Authorities provided and updated by the VP of Finance and Operations.

Explanation for Acceptable Use Guidelines:

- Staff may recover costs for mileage and meals on expense claims submitted and in accordance with rates published by the Public Service Commission for Saskatchewan.
- CVAs and College-owned vehicles have designated purchasing cards for gasoline and other automotive requirements.
- The maximum allowable non-capital (single-purchase) limit is established as an accountability measure for use of Public Funds and is documented in the College's Purchasing Procedures.
- All Capital purchases should be approved and documented by the VP of Finance and Operations prior to purchase.

c) **Misuse of a Card:**

The Cardholder will be responsible for all purchases made on his/her card. The following are examples of, but not an all-inclusive list, misuse or misconduct subject to disciplinary procedures in accordance with this policy:

- i. Missing paperwork attachments to the Transactions Log Sheet such as a Requisition for Purchase or a printed email authorizing a purchase and its details;
- ii. Missing authorization(s);
- iii. Purchases made that are prohibited as described in this or any related policy.

Consequences for card misuse:

Accountability and the responsibility to meet all requirements for the use of credit cards is solely the responsibility of the Cardholder. Any misuse or suspected misuse of the credit card



Northlands College Policy Credit Cards

will be reported to the VP of Finance and Operations for investigation. Except in the case of potential illegal activity, misuse of the credit card will be reported to the Board and may result in disciplinary action.

If illegal activity is suspected, the VP of Finance and Operations will be notified immediately and appropriate action will be taken.

The Cardholder bears the ultimate responsibility for activity on his/her card and given authority to process or deny a purchase request on his/her card. Any dispute regarding the use of the credit card between the Cardholder and someone requesting a purchase using the card should be brought to the attention of the VP of Finance and Operations for resolution.

3. Guidelines for Purchasing Procedures

The procedures for use of credit cards will be followed in accordance to the Purchasing Procedures outlined in the Appendices to this policy. Procedures are subject to change as necessary and as are approved and documented by the VP of Finance and Operations. Any changes deemed necessary will be reflected in the attached appendices and the Procedures Manual and reported to the Board at its next meeting by the VP of Finance and Operations.

ACCOUNTABILITY MEASURES

1. To demonstrate authorization for the transaction:

For each purchase listed on the Transaction Log Sheet, a requisition, coded and authorized by the individual authorized to make the purchase will be attached.

2. To demonstrate accountability and internal-control over credit card transactions: Each Credit Card Log Sheet will be reviewed and compared to the attachments to ensure that the policies are being strictly followed. The signature of the VP of Finance and Operations or Designate demonstrates that policies and procedures with regard to the Transactions Log Sheet and its attachments are being followed.

Any deviations from the policies and procedures will be communicated to the Cardholder in writing by the VP of Finance and Operations for resolution.


Any unresolved discrepancy between the monthly billing and the Credit Card Transaction Log will be reported to the Board for Northlands College by the VP of Finance and Operations at its next meeting. Subsequent resolution and/or actions will be reported to the Board at its next meeting(s).

3. To demonstrate transparency with regard to Cardholders and Credit Limits:

All revisions to the procedures and the list of Cardholders will be documented and reported in the Procedures Manual, as an amendment to the Appendices to this policy, and at Board Meetings. The process for card replacement will be made in accordance with the process outlined by the credit card company and will minimally require two signatures: one signature of either the Board Chair or Vice-chair and of the President & CEO or the VP of Finance and Operations.



Northlands College Policy Credit Cards

Policy Originated: July 2016	Approved by: Board of Directors
Last Approved: November 1, 2019	Signature: 



Northlands College Policy Delegation of Authority

Appendix A – Delegation of Authority (Policy #210) General Purchasing

	Per Transaction Maximum	Per Item Maximum
In-scope Employees		
Campus Managers	\$ 5,000	\$ 1,800
Marketing Coordinator	\$ 5,000	\$ 1,800
Program Coordinators	\$ 5,000	\$ 1,800
Registrar	\$ 5,000	\$ 1,800
Student & Campus Services Coordinator	\$ 5,000	\$ 1,800
Student Services Coordinator	\$ 5,000	\$ 1,800
Out of Scope Employees		
President & CEO	unlimited	unlimited
VP Finance and Operations	unlimited	unlimited
Vice Presidents	\$ 5,000	\$ 1,800
Directors	\$ 5,000	\$ 1,800
Managers	\$ 5,000	\$ 1,800
University Designates (limited to student registration activities)		
Buffalo Narrows	\$ 5,000	n/a
Creighton	\$ 5,000	n/a
La Ronge	\$ 5,000	n/a

1. No signing authority will be granted to the members of the Purchasing Department or to the Accounting Manager to ensure sufficient segregation of duties.
2. Training Services Agreements and Contracts do not have a specified limit, but must be authorized by 2 parties: Program Coordinator or Manager and VP Academics or President & CEO.
3. All credit cards have a transaction limit of \$5,000.



Northlands College Policy Delegation of Authority

Appendix B – Delegation of Authority (Policy #210) Credit Cards

		Credit Card Limits	Single Transaction Limit
General Purchasing			
Marketing Coordinator	\$	30,000	\$ 5,000
Administrative Assistant to the VP Finance and Operations and Purchasing Department Member	\$	60,000	\$ 5,000
Human Resources Advisor	\$	3,000	\$ 5,000
Facilities Manager	\$	10,000	\$ 5,000
Executive Assistant to the Board and President & CEO	\$	40,000	\$ 5,000
Purchaser	\$	99,000	\$ 5,000
President & CEO	\$	-	\$ -
University			
Program Assistant	Central	\$ 10,000	\$ 5,000
Student Advisor	Western	\$ 5,000	\$ 5,000
University Instructor	Eastern	\$ 5,000	\$ 5,000