

USE OF DEBIT CARDS

The Board of Education recognizes the value of an efficient method of payment and record keeping for certain expenses.

The Board, therefore, authorizes the use of District debit cards. The authorization, handling and use of debit cards have been established to provide a convenient and efficient means to purchase goods and services from vendors. Debit cards, however, shall not be used in order to circumvent the general purchasing procedures established by State law and Board policy. The Board affirms that debit cards shall only be used in connection with Board-approved or school-related activities and that only those types of expenses that are for the benefit of the District and serve a valid and proper public purpose shall be paid for by debit card. However, under no circumstances shall debit cards be used for personal purchases or the purchase of alcoholic beverages regardless of whether the purchase of such beverages is made in connection with a meal.

The Superintendent shall develop administrative guidelines that specify those authorized to use debit cards, the types of expenses which can be paid by debit card, and their proper supervision and use. Inappropriate or illegal use of the debit card and/or failure to strictly comply with the limitations and requirements set forth in the administrative guidelines may result in a loss of debit card privileges, disciplinary action, up to and including termination, personal responsibility for any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase, and/or possible referral to law enforcement authorities for prosecution.

PURCHASING CARD REQUEST FORM

Please check the box or boxes that pertain to what the card will be used for

CARDHOLDER OR DEPARTMENT NAME:

If requesting a departmental card, please identify the primary card custodian.

<hr/> <p style="text-align: center;">Cardholder Name</p>	<hr/> <p style="text-align: center;">Title</p>
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REQUESTED BY:

<hr/> <p style="text-align: center;">Administrator Making Request</p>	<hr/> <p style="text-align: center;">Title</p>
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<hr/> <p style="text-align: center;">Administrator Signature</p>	<hr/> <p style="text-align: center;">Date</p>
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CARD LIMITS:

<hr/> <p>\$ Maximum Dollars Per Day</p>	<hr/> <p>\$ Requested Credit Limit</p>	<hr/> <p>Single Purchase Limit May Not Exceed</p>
<hr/> <p>Transactions Per Day</p>	<hr/> <p>Transactions Per Month</p>	

Please check the box or boxes that you would like the card approved for

- | | |
|---|---|
| <p><input type="checkbox"/> Office Supplies</p> <p><input type="checkbox"/> Instructional Supplies</p> <p><input type="checkbox"/> Repair and Maintenance Supplies</p> <p><input type="checkbox"/> Technology Supplies</p> <p><input type="checkbox"/> Computer Hardware & Software</p> <p><input type="checkbox"/> Furniture (Office/Classroom)</p> <p><input type="checkbox"/> Equipment Rental</p> <p><input type="checkbox"/> Freight & Overnight Couriers</p> <p><input type="checkbox"/> Food – Grocery/Vending/Catering</p> <p><input type="checkbox"/> Conference Registrations</p> | <p><input type="checkbox"/> Travel Costs – Hotels</p> <p><input type="checkbox"/> Travel Costs – Airfare</p> <p><input type="checkbox"/> Travel Costs – Vehicle Rental</p> <p><input type="checkbox"/> Travel Costs – Fuel</p> <p><input type="checkbox"/> Food – Restaurants</p> <p>Other:</p> <p><input type="checkbox"/> _____</p> <p><input type="checkbox"/> _____</p> <p><input type="checkbox"/> _____</p> |
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APPROVED BY: _____

DATE _____

INDIVIDUAL CARDHOLDER AGREEMENT
Participating Employee Acknowledgement of Responsibilities

By participating in the (School District) Purchasing Card Program as a Cardholder, you assume responsibilities pertaining to the operation and administration of the Purchasing Card Program. These responsibilities include but are not limited to the following:

1. The (School District) Purchasing Card is to be used for school business expenditures only. The Purchasing Card may only be used under the parameters and procedures established for the Purchasing Card Program which are detailed in "The Purchasing Card Cardholder Guide."
(School District) Purchasing Card MAY NOT be used for personal travel, entertainment purposes or case advances.
2. The Purchasing Card will be issued in your name. By accepting the Card, you assume responsibility for the Card and will be responsible for all charges made with the Card. The Card is not transferable and may not be used by anyone other than you, the Cardholder.
3. The (School District) Purchasing Card must be maintained with the highest level of security. If the Card is lost or stolen, or if you suspect the Card or Account Number has been compromised, you agree to immediately notify (Bank) at (Toll-Free Phone Number) or (Area Code) (Phone Number) and the (School District) Purchasing Card Program Coordinator, (Name of Coordinator) at (Area Code) (Phone Number).
4. All charges will be billed and paid directly by the (School District). On a monthly basis, you will receive a statement listing all activity associated with the Card. This activity will include purchases and credits made during the reporting period. While you are not responsible for making payments, you are responsible for the verification and reconciliation of all account activity. If you do not follow the procedures, your card and cardholder privileges will be revoked.
5. Cardholder Accounts are subject to periodic internal control review and audits designed to protect the interests of the (School District). By accepting the Card, you agree to comply with these reviews and audits.
6. Parameters and procedures related to the Purchasing Card Program may be updated or changed at any time. The (School District) will promptly notify you of these changes.

You agree to surrender and cease use of the Card upon termination of employment. In addition, you may surrender and cease use of the Card if you transfer or relocate. You may also be asked to surrender the Card at any time deemed necessary by the district. Misuse or fraudulent use of the Card may result in disciplinary actions and may be grounds for dismissal.

By signing below, I acknowledge that I have read both the Purchasing Card Cardholder Guide and the Cardholder Agreement and agree to the terms and conditions of these documents. I certify that as a participating Cardholder of the (School District) Purchasing Card Program, I understand and assume the responsibilities listed above.

Employee Signature

Title

Name (Print)

Date

Supervisor Signature

Title

Name (Print)

Date

(SCHOOL DISTRICT)

(BANK)

PURCHASING CARD

CARDHOLDER GUIDE

PURCHASING CARD CARDHOLDER GUIDE

Overview

The Purchasing Card Program is intended to streamline and simplify the Purchasing and Accounts Payable functions. The Purchasing Card is a tool that reduces transaction costs, facilitates timely acquisition of materials and supplies, automates data flow for accounting purposes and offers flexible controls to help ensure proper usage.

The Purchasing Card Program is designed as an alternative to a variety of processes including petty cash; check requests, and low dollar purchase orders. The Purchasing Card Program is not intended to avoid or bypass current payment procedures. Rather, the Program complements the existing processes. The card is a (Type of Card, i.e. MasterCard, Visa) credit card that is issued by (Bank). Some minimal record keeping is essential to ensure the successful use of the Purchasing Card. This is not an extraordinary requirement; standard payment policies require retention of receipts, etc.

This Cardholder Guide provides information about the process, the types of purchases that can and cannot be made, records that must be maintained and reconciled for each cycle, and a variety of other Program information.

PLEASE REMEMBER THAT YOU ARE COMMITTING DISTRICT FUNDS EACH TIME YOU USE THE PURCHASING CARD. You are the person responsible for all charges made to the card, which has been issued to you. Intentional misuse or fraudulent abuse may result in disciplinary action up to and including dismissal.

The card will have no impact on your personal credit. Although the card lists an individual's name, the card is actually issued to the (School District).

Obtaining a Card

Only employees of the (School District) are eligible to receive a Purchasing Card. Contractors or temporary employees are not eligible. You are responsible for the security of the card and all transactions made against the card.

You will be required to sign a Purchasing Card Cardholder Agreement as part of the Purchasing Card application.

When you receive your Purchasing Card, IMMEDIATELY SIGN the back of the card and always keep it in a secure place. Although the card is issued in your name, it is the property of the (School District) and is only to be used for district purchases as defined in this guide.

Purchasing Card Restrictions

The Purchasing Card **IS NOT** to be used for personal purchases; cash advances, or alcoholic beverages.

Transactions should not be split into separate receipts to bypass the single transaction dollar limit. A routine review of transactions will be performed. Contact your supervisor if you find that your single purchase limit is set too low.

Using the Card

Purchases, with the necessary approval, are initiated using your assigned card. **Be sure your purchases are within your budget.** You may use the purchasing card wherever (Type of Card) is accepted. It is required at the time of purchase that you receive a receipt. You may also order by phone or mail using your purchasing card. When you place your order, ask that a receipt be included with the goods when the

product is shipped to you. **This receipt is the only original documentation.** Your name and “(Type of Card)” must appear on the packing slip and external shipping label. The supplier will ask for your Purchasing Card number, expiration date and the “ship to” address. It is important that the word “(Type of Card)” and your name appear on the invoice. Companies that are frequently used by the District already have the (School District) Accounts Payable Department in their computer and will likely forward the invoice there. Accounts Payable will forward to you – IF YOUR NAME AND (TYPE OF CARD) appear on the face of the invoice; if they do not, the clerks will have no idea where to direct the invoice when it arrives. You may also purchase on-line. After you send the order, print off the e-mail confirmation as proof of purchase for reconciliation purposes.

YOU MUST KEEP ALL RECEIPTS FOR ITEMS YOU PURCHASE

Sales Tax

Sales tax SHOULD NOT be paid on any purchases made with the Purchasing Card. The (School District) is tax-exempt. The tax-exempt identification number appears on the face of your card. A blanket tax-exempt certificate, issued by the Michigan Department of Treasury, is issued to you at the time you receive training. While we do not have reciprocal agreements with other states, it is always good to ask for the tax-exempt status. Many times your request will be honored.

Reconciling Your Account

Every month, (Name of Coordinator) (Phone Number) will send a Statement of Account to you (or your building secretary). The statement will identify each transaction made against the Purchasing Card during the billing cycle. **This statement must be immediately reconciled against your receipts for accuracy.** Sign the statement, staple all receipts to the back of the statement as proof of reconciliation, and forward to your supervisor for approval. After proper approval your supervisor will forward to (Name of Coordinator) in the Purchasing Office.

Each account must be reconciled monthly

If you make telephone purchases, it is helpful to keep a Transaction Log as a tool to help maintain purchase information and to help reconcile your account. If the Statement of Account arrives before you receive the invoice, you can use the following as evidence of purchase: 1) the packing list to verify receipt of goods and 2) the catalog order form to verify purchase price.

Resolving Errors and Disputes

In case of an error, contact the supplier to reach an agreement. Most disputes can be resolved between you and the supplier directly.

If you are unable to reach an agreement with the supplier, call (Name of Coordinator) at (Phone Number). She/He will ask you to complete a Statement of Questioned Item Form. (Bank) will flag your account pending an investigation. **ALL DISPUTES MUST BE SUBMITTED IN WRITING TO (BANK) WITHIN 60 DAYS OF THE STATEMENT DATE.**

Paying the Bill

The Purchasing Card is a corporate pay arrangement. Account balances will be paid in full monthly by a wire transfer. Your purchases will be charged to an expense account based upon the department or account combination that has been established.

DO NOT send your statement to Accounts Payable with as check request!

Lost or Stolen Cards

Your Purchasing Card should be secured, just as you would secure your personal credit cards. If your card is lost or stolen, immediately contact (Bank) via their (Toll-Free Number/Phone Number). Also notify the (School District) Purchasing Card Coordinator, (Name of Coordinator), at (Phone Number).

Refusal of Card or Account

If your purchase is declined at the point of sale, the vendor will not know why the sale did not go through. Ask the manager to use a phone, turn the card over to find the customer service number, and call (Bank). The representative will tell you why the sale was declined.

Departmental Changes

If you transfer to a new department or resign your position, immediately notify the Purchasing Card Coordinator, (Name of Coordinator), at (Phone Number). YOU MUST ALWAYS RETURN YOUR CARD (EVEN WHEN IT EXPIRES) TO EITHER YOUR SUPERVISOR OR TO (NAME OF COORDINATOR) AT THE BUSINESS OFFICE.

Purchasing Card Audit Activity

Your card activity is subject to random audits by the Business Office or the district auditing firm. The purpose of the audits is to help ensure adherence to the program's policies and procedures.

Merchants That Do Not Accept The Card

Merchants are to be encouraged to become involved in the Purchasing Card Program so that you can use the Program most effectively. Merchants may contact their local bank or financial institution to become credit card capable. For those merchants that are unwilling to participate in the Program, alternative sources should be found. You may also contact (Name of Coordinator), Purchasing Coordinator with any merchants you would like to accept the card. Her phone number is (Area Code) (Phone Number).