

# North Little Rock School District

## Purchasing Card (P-Card) Program



## Policies and Guidelines Manual

September 2016

Policies and guidelines will be changed to meet the needs of the Purchasing Card (P-Card) Program. For the most current guidelines, please refer to the DISTRICT's Business office or the WEB site at:

<http://www.nlrds.org>

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## INTRODUCTION

Welcome to the North Little Rock School District (DISTRICT) Purchasing Card, (P-Card), Program. The DISTRICT Business Office has developed this program to help better manage purchases and bring many benefits to you and our vendors. The P-Card will facilitate the acquisition of goods and services needed for conducting official school business. P-Cards will be issued to select employees to enhance the effectiveness of operations. Liability for payment, total responsibility, and accountability for the P-Card transactions resides with the DISTRICT for pre-approved DISTRICT expenses. **Personal purchases are forbidden and may result in disciplinary action.**

Employees, as a condition of participation in the P-Card program, will attend an annual training and shall abide by the terms of the guidelines established by the DISTRICT Business Office and American Express. No policy and guideline statement can cover all eventualities. Exceptional cases will be resolved as circumstances and prudent business practices warrant on a case-by-case basis.

The success of the DISTRICT P-Card Program and its continuing use depends on your cooperation. Please be sure to read and follow the program guidelines as specified within this document.

The authority and responsibility for overseeing the purchase card program is delegated to the Business Office Administrators (CFO/Director of Purchasing & Finance) and the Accounts Payable bookkeepers/assistants or their designee in their absence.

### 1. WHAT IS THE PURCHASING CARD (P-CARD)?

The DISTRICT has implemented the P-Card Program with American Express to simplify, streamline, and facilitate the purchase and payment process. The P-Card is a fast, flexible purchasing tool offering an enhancement to the existing purchasing processes and provides an extremely efficient and effective method for purchasing and paying for supplies with an approved purchase order. The default limit per individual cardholder is \$0.00 until a purchase order is submitted to the business office and approved. **The P-Card is to be used only for official business purchases for the DISTRICT. All P-Card charges must be pre-approved using the purchase order process.**

The issuance of a P-Card to you represents the trust bestowed upon you by the DISTRICT to protect its assets and integrity. Under your oversight, review and approval, you provide the key point of control to maintain appropriate spending activities to protect DISTRICT funds.

The P-Card will be issued in the **individual cardholders name** with the wording "NLR School DISTRICT", the agency name under the Cardholder's name.

### 2. THE P-CARD PROGRAM BENEFITS

**Cardholders** - You will be able to obtain various supplies and services directly from vendors using the P-Card. This streamlines the purchasing process and can help improve turnaround time on receipt of your order. In addition, it expands your purchasing options by utilizing many businesses that would not accept a purchase order but would take an American Express credit card.

**Vendors** – Most vendors who accept American Express will welcome the P-Card. When the vendors accept the card for a purchase, they will receive payment from American Express immediately, eliminating the need to wait up to 30 days to receive payment from the DISTRICT via a mailed check.

### **3. ALLOWABLE and NON-ALLOWABLE CHARGES**

Many items may be charged with the DISTRICT P-Card. Some examples of allowable items/goods purchased with the P-Card are books, general office supplies, lab supplies, postage, subscriptions, UPS, FedEx, and many more. **In most circumstances, the Cardholder may purchase goods for official business purposes for the DISTRICT EXCEPT:**

1. Any non-allowable transaction to the card that could result in disciplinary action
2. Alcoholic beverages of any kind
3. Cash advances
4. Personal type purchases of any kind, items or services (gift certificates, food, cards such as get-well, birthday, etc., flowers, etc.)
5. Gift Cards
6. Travel expenses or travel related expenses (including vehicle rental) unless pre-authorized in writing and submitted with a proper professional leave form
7. Cash refunds<sup>1</sup>
8. Securities and savings bonds
9. Medical and workers compensation-related expenses
10. A purchase where DISTRICT procedure or business office procedures, board policy, ADE guidelines, DOE Guidelines, AR law or Federal law requires a bid and a bid has not been completed (exception cooperative purchasing contracts where acceptable and sole source purchases).
11. A purchase greater than or equal to \$10,000 where board policy requires board approval and board approval has not been granted in a properly called school board meeting. (Breaking a transaction into smaller amounts to avoid having to secure quote is considered misuse of the card.)

<sup>1</sup>**NOTE:** Goods purchased through a P-Card may be returned for CREDIT ONLY. Cardholders may not accept a cash refund or a gift card in lieu of credit back to the P-Card. You must keep the original credit receipt to be turned in to the Business Office for account reconciliation.

### **4. HOW TO OBTAIN A PURCHASING CARD**

Before a card can be issued to a DISTRICT employee:

- Must be a full-time employee of the DISTRICT
- Must have purchasing responsibilities and necessary reason for obtaining a P-Card
- Must be approved by the Business Office for a P-Card
- Must be approved by the employee's supervisor for a P-Card
- Must attend an annual P-Card training session before being authorized to use a P-Card
- Must sign a cardholder agreement form, and
- Must present a picture school ID before a P-Card is issued.

### **5. PURCHASING CARD ACTIVATION**

Before purchasing with the P-Card, it must be activated. It is recommended the activation be

done in a secure location to protect the security and integrity of the P-Card. When an employee receives a purchasing card, it will be properly activated by the Business Office.

## 6. MAKING A PURCHASE

When making a P-Card purchase, the Cardholder shall check as many sources as reasonable to assure the best price, quality, service and delivery is in the best interest of the DISTRICT. There are several methods of procuring with the P-Card. All methods of procurement require the P-Card holder to have a pre-approved purchase order signed by the business office and board approval if purchase total exceeds \$10,000.

- **In Person (Point of Sale)** – The Cardholder takes the P-Card to the merchant and verifies the merchant accepts the American Express card. The Cardholder shall forward all original P-Card transaction documentation and provide said documentation to the business office for account reconciliation.
- **Phone Orders** – The Cardholder may telephone an order to a supplier. The supplier shall request the Cardholder's P-Card number and expiration date. For security reasons, ensure others do not overhear or view this information. The Cardholder shall ensure the supplier includes a P-Card authorization slip, cash register tape or paid invoice with the delivery of the order. The Cardholder shall forward all original P-Card transaction documentation and provide said documentation to their business office for account reconciliation.
- **Internet Orders** – Cardholders may use electronic mail to submit an order to a supplier. However, before engaging in an internet purchase, be familiar with the procedures the vendors use to handle P-Card transactions. For instance, some sites dictate you be registered in their system before making a purchase. Once the Cardholder has completed the transaction, he/she shall ensure the supplier includes a cash register tape, paid invoice, other documentation with the purchase information on it, and/or a delivery slip with the order. If the supplier intends to mail the P-Card transaction documentation as a separate item, the Cardholder shall ensure this documentation is received. The Cardholder shall forward all original P-Card transaction documentation and provide said documentation to their business office for account reconciliation.

**Remember, internet orders may be subject to Use Tax. Include sales tax on all purchase orders regardless if the vendor charges sales tax or not.**

## 7. GENERAL POLICIES AND PROCEDURES

- P-Cards will only be issued to an authorized employee
- Cardholder must be an employee of the DISTRICT.
- P-Cards are not transferable between individuals.
- An account number, business area, cost center, GL code, and other necessary default accounting codes will be assigned to each purchasing card of the DISTRICT.

- Each account number will belong to the DISTRICT.
- The account number will link cardholders to their P-Card.
- Employees will attend an annual P-Card training before receiving authorization to use a P-Card.
- Employee's Supervisor must approve the employee's issuance of a P-Card and sign the P-Card Agreement and Application.
- The Business Office will only process completed applications for P-Cards. **Incomplete applications or copies will not be accepted for issuance of a P-Card.**
- Upon receipt of the completed application, the Business Office will input the information into American Express to order the P-Card.
- Employee's supervisor must provide notification via email to the Business Office when DISTRICT employees with P-Cards terminate, leave the agency for any reason, or a change in job duties occur resulting in the P-Card no longer being needed.
- For all charges, American Express is paid each billing cycle from DISTRICT funds in full.
- The Business Office will have the capability to, and will be responsible for:
  - Reallocating cost centers, GL accounts, and other necessary codes for payment if necessary
  - Reviewing each cardholder's transactions to the P-Card online statement and maintaining the documentation for each transaction.
  - Identifying transactions subject to use tax and assure that use tax has been, or will be, charged properly
  - Reconciling the monthly card statements with original receipts submitted for payment
  - Authorizing P-Cards for purchase when an appropriately approved purchase order is received in the Business Office.
- **Employees will have the ultimate responsibility to ensure card charges are accurate and properly accounted for.**

## 8. PARTIES INVOLVED

**Note: All employees involved in the Purchasing Card Program must maintain segregate duties if possible (approving, purchasing, reviewing, etc.)**

- **Employee** – The Employee agrees to accept liability for his/her use of the P-Cards and abide by all rules and regulations of the DISTRICT Purchasing Card Program. An employee of the DISTRICT must be approved by the Business Office to use the purchasing card to execute purchase transactions on behalf of their agency or institution.
- **Card Issuer** – American Express
- **Business Office** – CFO, Director of Purchasing and Finance, and Business Office Accounts Payable designees.
- **Vendor** - The merchant from whom a cardholder is making a purchase.

## 9. CARDHOLDER RESPONSIBILITIES

The Cardholder is responsible for knowing and applying all of the rules related to the DISTRICT Purchasing Card Program. The P-Card is not to be used for **cash advances, cash refunds, gift cards, gift cards in exchange for credit to the P-Card**, and other prohibited uses described in this document. Misuse of the card will subject the Cardholder to disciplinary action in accordance

with this policy and American Express policies and may result in disciplinary action including but not limited to revocation of employee's P-Card and termination of employees employment contract.

#### The Cardholder Responsibilities:

- Ensure the P-Card is used only for legitimate business purposes.
- Maintain the P-Card in a secure location at all times.
- Not allow other individuals to use the P-Card.
- Obtain all appropriate documentation (original sales slips, original register receipts, and/or P-Cards slips) Maintain a P-Card Transaction Summary report for all transactions including returns and refunds.
- Sign off on the receipt and attach all documentation to the appropriate PO and submit it through your normal approval process to the Business Office.
- It is recommended that the employee keep a copy of all receipts/invoices submitted for payment.
- Attempt to resolve disputes or billing errors directly with the vendor or bank and immediately notify the Business Office if the dispute or billing error is not satisfactorily resolved.
- Ensure that an appropriate credit for the reported disputed items(s) or billing error appears on a subsequent Cardholder's Statement.
- **Do not accept cash or a gift card in lieu of a credit to the P-Card account. A return must always be a credit back to the P-Card account. This is misuse and may result in disciplinary action including but not limited to termination of employees employment contract.**
- **Immediately report a lost or stolen card to American Express.**
- **Contact Business Office to report lost or stolen card(s).**
  - Return the P-Card to the Business Office upon terminating employment with the DISTRICT or upon request of the Business Office.

## 10. SUPERVISORS RESPONSIBILITIES

- Attend P-Card training sessions
- Be aware of all of the cardholder's responsibilities
- Monitor/Review the cardholder activities
- Make sure cardholder is in compliance with the authorized uses of the card
- Approve all purchase orders prior to P-Card use
- Maintain or assist in maintaining all documentation on all purchases and transaction log
- Make sure all accounting codes are appropriate for the purchase order
- Assist in resolving any disputes on the cardholder account.
- Assist at the request of the Business Office to reconcile all employee accounts under supervisor's responsibility  
Communicate all questionable activity to Business Office.

## 11. CARDHOLDER LIABILITY

The P-Card is a commercial purchasing AMERICAN EXPRESS card, which will not affect the Cardholder's personal credit. **The agency is liable** for all pre-approved charges made on the P-Card. This includes transactions made on a lost or stolen card before it is reported lost or



stolen. However, it is the Cardholder's responsibility to ensure that the card is used within stated guidelines of the Purchasing Card Cardholder Manual as well as other appropriate policy manuals. Failure to comply with program guidelines may result in revocation of the card, notification of the situation to management, and further disciplinary measures that may include termination of employment. **The ultimate responsibility for use/misuse of the P-Card rests with the cardholder.**

## 12. CARDHOLDER ACCOUNT CLOSURE

A cardholder account may be closed if he/she performs any unapproved action or is no longer authorized to perform purchasing duties for the DISTRICT. To accomplish this, **HR will be required to notify the BUSINESS OFFICE of terminations for account closures.** The following are the most common reasons for an account closure.

1. Cardholder moves to a new job within the DISTRICT
2. Cardholder terminates DISTRICT employment
3. Use of the P-Card for any of the following reasons:
  - a. Personal or unauthorized purposes. **Note: Use of the card for personal and/or unauthorized purposes could be interpreted as fraud.**
  - b. Any attempt or actual purchase, utilizing the P-Card, of alcoholic beverages or any substance, material, or service, which violates policy, law or regulation pertaining to the DISTRICT.
  - c. The Cardholder allows the card to be used by another individual. (exception general use cards)
  - d. The Cardholder splits a purchase to circumvent the limitations of the Arkansas Procurement Laws.
  - e. The Cardholder uses another Cardholder's card to circumvent the purchase limit assigned to either Cardholder or the limitations of the Arkansas Procurement Law and/or DISTRICT Policy.
  - f. The Cardholder fails to provide, when requested, information about any specific purchase. Failure to abide by these rules will subject the employee to disciplinary action in accordance with the DISTRICT Purchasing Card Program policies and procedures as they relate to misuse of the card.

## 13. DOCUMENTATION OF EXPENDITURES

**The Cardholder must provide valid documentation of each transaction once a month to the Business Office by attaching to the transaction report. The Agency Liaison/Reviewer or a designated person must review all documentation submitted and determine if valid and complete documentation is on file for every transaction listed on each Cardholder's statement.** All documentation for each transaction is to be maintained until authorized for disposal by the Auditor (as required by Arkansas Code Annotated: §19-14-1108).

Everytime you use your card, a valid source documentation must be collected:

1. An itemized receipt and/or transaction slip from the merchant, or
2. An itemized invoice showing credit card payment.

All documentation must include the following minimum information:

3. Vendor name
4. Date of the purchase
5. Description and quantity of each item purchased
6. Per item cost, if available from the merchant
7. Total cost of the transaction
8. Cardholder name and card number

#### **14. LOST, MISPLACED OR STOLEN PURCHASING CARDS**

Cardholders are required to report any lost or stolen P-Card(s) immediately to American Express at **1-800-492-4920**. (24 hours a day, 365 days a year) and notify the business office the next school business day.

#### **15. TAXES – SALES and USE**

Contrary to what most people think, Arkansas public school districts do not have a tax exemption certificate, meaning Arkansas public schools are not exemption from state and local sales and use tax payments. Arkansas schools do not have a sales tax exemption certificate. All Arkansas public schools are required to pay sales tax on most in-state purchases and use tax on most out of state purchases unless there is a specific exemption granted for certain items or services by Arkansas Law. Refer to the Arkansas Department of Finance and Administration (DF&A) Sales and Use Tax Exemption documents available from the Business Office or the DF&A Website.

Most tangible property purchases are taxable. If the merchant charges the proper tax on the P-Card transaction then normally no other action will be required. If no taxes were charged, the DISTRICT must prepare a payment of “use” tax to the State of Arkansas. Use Tax is a tax on tangible personal property purchased out-of-state and brought into Arkansas for use, storage, consumption, or distribution. The tax is designed to assure fair competition between Arkansas businesses and out-of-state businesses. It is very important that when entering your transaction on the P-Card Transaction Report that you indicate if sales tax was paid. Very few items are non-taxable. Examples of some non-taxable items are:

- Membership dues
- Shipping , if billed as a separate item
- Subscriptions
- Periodicals
- Software accessed by Internet
- Hands-on materials and manipulatives for students (textbooks, calculators, etc.)
- Other items that are tax exempt by law

Examples of items subject to Use Tax include CD’s, books, furniture, clothing, food, etc. These are only a few examples. All tangible personal property purchased out of state is subject to the Use Tax. As a rule of thumb, include sales tax on all of your purchase orders.

For other questions on sales and use tax, contact the Sales and Use Tax Section’s Taxpayer

Services Group at (501) 682-7104 or contact the Business Office at 501-771-8015.

## **16. SPENDING CONTROLS**

The default maximum credit limit per cardholder is **\$0.00**. The Business Office will adjust limits as determined by approved purchase orders.

## **17. REBATES, REFUNDS, REWARDS, ETC.**

Any manufacturer rebates received by the Cardholder as results of a P-Card transaction shall be credited to the P-Card and documentation reflecting the transaction shall be attached to the P-Card Transaction Log to support such credit.

The Cardholder is not to use for personal reasons any rewards, any accrued points, or any coupons from DISTRICT purchases. All rebates, coupons, rewards, gifts, points, frequent flyer miles, cash cards, etc. must accrue to the DISTRICT and be utilized only for official DISTRICT related business. No personal gain by making purchases with the State Purchasing Card is permitted. Misuse of this section could result in disciplinary action.

## **18. CARD DECLINES**

Should a vendor decline the P-Card; the Cardholder should immediately contact the Business Office for assistance.

## **19. EMERGENCY TRANSACTIONS (ER)**

Emergency transactions without a prior approved purchase order are not allowed.

## **20. REFUNDS AND CREDITS**

Vendors will issue all refunds and credits to the individual P-Card account for any item they have agreed to accept for return. This credit will appear on a subsequent statement. **Under no circumstances should a Cardholder accept cash or a gift card in lieu of a refund or credit to the P-Card account.**

## **21. UNRESOLVED DISPUTES AND BILLING ERRORS**

The Cardholder is responsible for contacting the vendor to resolve any disputed charges or billing errors. If the matter is not resolved with the vendor, the Agency Liaison/Reviewer should contact the Credit Card Manager/Coordinator for assistance. The total amount billed by AMERICAN EXPRESS will be charged to the individual agency accounts and credits for disputed transactions will be posted to agency accounts when the credit appears on the AMERICAN EXPRESS billing. In addition, there is a dispute form online at AMERICAN EXPRESS for the Cardholder to complete.

## 22. SECURITY AND STORAGE

**Purchasing Cards (P-Card)** - Cardholders should always treat the P-Card with at least the same level of care as one does with their own personal credit cards. The card should be maintained in a secure location and the card account number should be carefully guarded. The only person entitled to use the card is the person whose name appears on the face of the card unless otherwise authorized by the business office.

## 23. VENDOR SET UP

If a frequently used vendor does not accept the AMERICAN EXPRESS card, the DISTRICT should recruit the vendor to take the necessary steps to begin acceptance of the card and provide this information to AMERICAN EXPRESS. Cardholders should contact the Business Office when encountering vendors who do not accept the card.

## 24. MERCHANT CATEGORY CODE BLOCKING

Transactions will be blocked at the point-of-sale level (in person, phone, or internet) for all non-approved vendors. All vendors are assigned a Merchant Category Code (MCC) by their bank. Attempting to buy from merchants that are not included in the specifications will cause your transaction to be denied. Occasionally, a bank may have wrongly assigned a vendor's MCC. If you run into a situation where your transaction is rejected for an appropriate purchase, have your coordinator ask the vendor to check on updating the MCC.

To get a MCC unblocked on a card, the cardholder must do the following.

- Notify the Business Office of the card decline.
- Business Office will notify American Express of the card decline, request the MCC to be unblocked on the card and the reason it is necessary to use the vendor.
- Business Office personnel will then make a request via email to AMERICAN EXPRESS for the MCC to be unblocked on the particular card and will notify requesting agency via email once the MCC has been unblocked.

## 25. P-CARD SET UP, MAINTENANCE AND CLOSURE

All contact with AMERICAN EXPRESS for card set up, maintenance and closure (except for reporting lost or stolen cards) will be handled by the OSP Business Office.

- Card Set Up
  - Employee completes a P-Card application and submits to his/her supervisor for completion, signature, and approval.
  - Agency Head/Liaison or Fiscal Officer must ensure the application is complete by reviewing fields and signing in the appropriate space.
  - Approved applications are to be sent to the Business Office to be reviewed for

completeness.

- Upon receipt of the P-Card from AMERICAN EXPRESS, the Business Office will conduct a training session with the Cardholder prior to issuing the card.
- Card Maintenance
  - Business Office will update the settings of the P-Card upon notification for approved personnel. This includes MCC openings, credit limit adjustments, default accounting code changes, and other changes as needed. These requests are to be done in email format.
- Closure
  - **Lost or Stolen Cards - Cardholder must immediately report the lost/stolen card to their Agency Liaison.** In addition, the State Credit Card Coordinator must also be notified.
  - Terminated Employees – **HR must notify the Business Office via email of employee terminations for any reason.** Business Office will secure P-Cards from terminated employees and dispose of the card.

## 26. RECONCILIATION, APPROVAL AND ALLOCATION OF BILLING

Receipt and Payment of AMERICAN EXPRESS billing

- AMERICAN EXPRESS will electronically make available to the DISTRICT.
- Business Office will review bill for any obvious errors in charges or un-posted payments. If none noted, payment in full will be made to AMERICAN EXPRESS by the DISTRICT.

## 27. Posting of invoices

A responsible party shall make a review of P-Card purchases prior to the DISTRICT paying the statement.

## 28. INTERNAL CONTROLS & COMPLIANCE REVIEWS

The purchasing card internal review procedures are to verify cardholders are using the purchasing card appropriately, the cardholders and the agencies are maintaining adequate records, and the Business Office knows about problems or certain trends so they may assist the cardholders with future transactions. **The cardholder and the business office will review monthly their specific statement.** The DISTRICT is subject to the various state auditing programs. The reviews could encompass some or all cardholder accounts and these reviews do not require advance notice.

It is important that all cardholders using the purchasing card retain accurate records of all transaction made.

## 29. END OF FISCAL YEAR PROCEDURES

When the P-Card is used, the supplier may hold the P-Card transaction posting for several days and it could take 3 days for the actual posting to the AMERICAN EXPRESS billing, which is the Either of these events could create an accounting problem at the end of the fiscal year (June 30). To ensure that P-Card expenditures are properly recorded in the year goods and services are received, the Cardholder needs to inform the supplier that June transactions should be posted the same day the actual transaction takes place. To ensure proper recording of expenditures, the P-

Card **cannot be used** for purchases during the dates of **June 10 – June 30** of each year.

**30. POLICY MODIFICATION:**

This DISTRICT Purchasing Card Program policies and procedures are established to support the DISTRICT Purchasing Card Program and may be updated from time to time, as deemed necessary by the Business Office. Continuous oversight is essential to protect the cardholder and the DISTRICT. Purchasing card participants must review the Business Office Intranet for any policy changes. Questions regarding this policy should be directed to the Business Office.

**31. ANNUAL TRAINING:**

To be issued a P-Card or be approved to use a P-Card, all employees will attend an annual training conducted by the Business Office. This training may be delivered in person or electronically. The NLRSD Purchasing Card (P-Card) Program Policies and Guidelines Manual, the Purchasing Card Cardholder Agreement form, and any applicable state laws and DISTRICT procedures will be covered in this annual training. An employee’s P-Card will not be activated until he/she attends the annual training.

**32. PURCHASING CARD CONTACTS**

**NLRSD Business Office  
2700 N. Poplar Street  
North Little Rock, AR 72114  
(501) 771-8015**

| <b>Contact</b>                          | <b>Title</b>                               | <b>Responsibilities</b>  |
|---|--|--|
| <b>Business Office<br/>501-771-8015</b> | <b>Accounts Payable<br/>and Purchasing</b> | <b>Authority and responsibility for<br/>overseeing the P-Card program.</b> |

## Purchasing Cardholder Agreement and Training Documentation

As a holder of this purchasing card:

- I, (cardholder) \_\_\_\_\_, confirm that I have read and understand the NLRSD Purchasing Card Program Policies and Guidelines Manual, and agree to the terms and conditions of its use:
  - I will be making financial commitments on behalf of North Little Rock School District and will obtain fair and reasonable prices,
  - I understand my Department/School is liable to AMERICAN EXPRESS for all charges made by me,
  - I will immediately return all receipts to the Business Office to be reviewed,
  - I understand that I must attend an annual training to be issued/use the P-Card,
  - I understand that any purchases made by me will be recorded and reviewed in management reports, to insure compliance with Purchasing and P-Card procedure guidelines. North Little Rock School District Business Office will audit the use of the purchasing card,
  - I understand that I must obtain prior approval for all purchases made on the purchasing card,
- I have received a copy of the NLRSD Purchasing Card Program Policies and Guidelines Manual and agree to all procedures described therein,
- I understand North Little Rock School District Business Office may terminate my rights to use this card at anytime for any reason,
- I agree to allow the North Little Rock School District to collect any amounts owed by me by payroll deduction. If I am no longer employed by the North Little Rock School District and employed by another employer, I agree to allow that employer to collect any amounts owed by me by payroll deduction and remit to the North Little Rock School District,
- I understand that I must collect an **itemized receipt or invoice** from the vendor/supplier **every time I use the purchasing card**. This itemized receipt must contain the vendor name, date of purchase, description and quantity of each item purchased, per item cost, if available from the merchant, total cost of the transaction, cardholder name and card number,
- I understand that misuse of this card may result in:
  - Collecting restitution through payroll deduction,
  - Revocation of the privilege to use the P-Card,
  - Disciplinary action,
  - TERMINATION of employment, and/or criminal charges being filed with the appropriate authority.
- I hereby accept the above terms and conditions for use of the P-Card.

Date: \_\_\_\_\_

Cardholder's Name: \_\_\_\_\_

Cardholder's Signature: \_\_\_\_\_

Supervisor's Approval: \_\_\_\_\_