

# ABC Board of Education

## Purchasing Card Agreement

The ABC Board of Education Purchasing Card is issued for you to purchase goods and services as outlined. These cards are provided as a convenience in order to streamline the acquisition of materials and supplies. It is important that the cards are used as intended and that the accounts are handled responsibly. The following procedures regarding use of these cards must be followed.

Purchasing cards **cannot** be used to circumvent the advance travel expense provisions of **AL Code § 16-13-14** or the applicable provisions of the Alabama Competitive Bid Law. The guidelines contained in this document are based on the guidelines for the teacher purchasing which were developed with assistance of the Examiners of Public Accounts and LEA personnel.

### GENERAL GUIDELINES

1. Purchasing card use is optional; the purchase order system may be used at any time.
2. Anyone using the purchasing card to obtain items for personal use is subject to **criminal prosecution**.
3. Items purchased with the purchasing card must be received before payment is made.
4. Items purchased with the purchasing card must be supported by itemized receipts or supporting documentation.
5. Items purchased with the purchasing card must be received before payment is made. *The ABC Board of Education prohibit the use of purchasing cards for Internet orders, telephone orders, mail-in orders, lay-a-ways, confirmations, guarantees, and other charges made to the purchasing card prior to receipt of the materials, supplies, equipment or other items purchased. Legal opinions have stated that school boards cannot pay for items that have not been received.*
6. Items may be purchased from vendors that do not accept purchasing cards by issuing purchase orders.
7. Itemized receipts must support items purchased with the purchasing card. The cardholder must log receipts on the pre-numbered "Receipt Log". The cardholder will reconcile the monthly bill and attach all receipts for payment.
8. The CSFO will determine the purchasing limit of each purchasing card.
9. Notification of lost or stolen purchasing cards must immediately be made to the XYZ Bank at \_\_\_\_\_ (24 hours a day, 365 days a year). Immediately notify the Reconciler and Purchasing Card Administrator
10. Cardholders violating any guidelines or terms contained herein will be subject to immediate cancellation of purchasing card privileges.
11. In the event purchasing card privileges are terminated due to violation of guidelines or terms, reinstatement of privileges can occur after two full school years subject to the recommendation of the Superintendent.
12. Each cardholder will be required to sign a purchasing card agreement.
13. Each cardholder will be required to sign the "Purchasing Card Sign In/Sign Out" register upon receipt of card and upon return of card.

### CONTRACTUAL PROVISIONS

1. The cardholder agrees to use the card exclusively for the purchase of goods and services for the use of the ABC Board of Education.

2. **The cardholder agrees to reimburse the district for purchases that are determined to be unallowable expenditures.**
3. **The cardholder agrees to obtain a legible receipt with an itemized listing for each purchase made with the card. The receipt must include the name and address of the vendor, description of items purchased, quantities, individual prices, extended totals and receipt grand total.**
4. **The cardholder agrees to reimburse the district for purchases made and not supported by an itemized receipt.**
5. The cardholder agrees to turn in to the district on a monthly basis, all itemized receipts for materials and supplies purchased. Receipts, when turned in, will be logged by the cardholder on a "Receipt Log".
6. The cardholder agrees to inform merchants that purchases with the card are exempt from Alabama sales tax.
7. **The cardholder agrees to reimburse the district for Alabama sales tax charged to the card.**
8. The cardholder agrees not to exceed the authorized limit established by the ABC Board of Education.
9. The cardholder agrees to reimburse the district for purchases made in excess of the individual purchase limit.
10. The cardholder agrees to adhere to the ABC Board of Education guidelines for purchasing cards.
11. The cardholder understands that purchasing card privileges will be suspended upon failure of the cardholder to follow the terms of this agreement.
12. **The cardholder understands that the use of the purchasing card for anyone's personal use subjects the cardholder to criminal prosecution.**

I acknowledge and agree to the above procedures.

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Name of School

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Cardholder's Signature

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Date