Waco Independent School District

Procurement Card

User's Guide

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Welcome to the Waco Independent School District Procurement Card Program

The Waco Independent School District is pleased to offer a purchasing card program. The card will be primarily used in place of petty cash, small regular purchase orders, and emergency purchase orders. This document will provide detailed information about the procurement card program.

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Overview

Introduction

Waco Independent School District (District) is offering a MasterCard Procurement Program for ordering supplies or business services. The program is a fast, flexible method of processing low dollar value purchases from vendors that accept the MasterCard credit card. This program eases the process of purchasing commodities for the District.

The procurement card works like a credit card, and carrying one is a privilege based on trust. The Procurement Card Program is authorized by the Tarrant County contract with JP Morgan Chase Bank. With the procurement card one may purchase non-restricted commodities directly from vendors, provided that they have encumbered the funds in advance with a purchase order.

The use of the procurement card to pay for a purchase does not exempt the District or its officers and employees from the purchasing requirements of state law and District policy.

Responsibilities and Liabilities

Cardholder Responsibilities

Cards are issued to an individual employee and not to an office, department, or other cardholder group. The employee listed on the card has sole responsibility for the control and use of the card and is not be shared. The card is to be used for District purchases only. After a purchase is made, the cardholder is responsible for verifying that all transactions listed on the statement are valid and that the amount charged is accurate. Transactions must be verified by an approving official. Both the cardholder and approving official will sign off on the monthly "Certification of Procurement Card Charges", which will accompany the monthly statement and itemized receipt to confirm that all purchases on the statement were necessary, reasonable, and authorized. The cardholder cannot be the approving official for payment of his own purchases. If the cardholder is also the Principal/Department Administrator, then a Cabinet level approval is needed. The cardholder is bound by all District policies and procedures in the use of this card. Cardholders not abiding by District policies and procedures will have their card privileges suspended and further disciplinary actions may be required.

Cardholder Liability

There is a personal liability associated with the procurement card. Any cardholder making an unauthorized purchase will be held personally liable for reimbursing the District for the amount of the purchase. If District policies and procedures are not followed when using the procurement card, the card will be revoked and the cardholder subject to disciplinary action up to, and including termination. Reimbursement to the District for purchases made may also be required. A cardholder who loses a procurement card more than once will no longer be eligible to participate in the program. All District employees are public servants and are subject to Title VIII of the Penal Code regarding offenses against public administration. All District employees, regardless of position, shall perform their duties in conformity with District policy, ethical standards for professional educators, and State and Federal Law. *Penal Code 1.07(41), Title VIII [District Board Policy DH (LEGAL), DH (EXHIBIT)*

Cardholder Liability (continued)

Cardholders will be allowed a ***maximum of 10 days*** from the statement date in which to pay any sales tax charged to their procurement card. Sales tax not paid for within this period will be automatically deducted from the employee's next payroll check.

Cardholders will also be allowed a ***maximum of 10 days*** from the statement date to reimburse the district for any missing receipts of charges made to their procurement card (see post-purchase guidelines on page 8). Receipts not reimbursed within the **10 days** will be automatically deducted from the employee's next payroll check. Itemized receipts are required. Signature slips that are not itemized are not considered a valid receipt.

District's Liability

The JP Morgan Chase procurement card contract terms assign to the District liability for unauthorized purchases charged on lost or stolen cards.

How to obtain a procurement card

To apply for a procurement card you must first be approved by the budget administrator of the campus or department who has budget authority.

Once approved, become familiar with the District's policies and this document governing the use of a procurement card. When satisfied that you have thorough knowledge of the material then fill out an application.

Application

The application is available on the Business and Financial Services website under "Business and Financial Services Forms". Complete the form and submit to the Procurement Card Administrator in the Business Services Department. A written and signed/dated authorization letter from the proposed cardholder's supervisor must accompany the application.

Once your completed application is received by the Procurement Card Administrator it will **take 5 to 7 working days** to receive the procurement card. The bank will mail the card to the Procurement Card Administrator.

Cardholder policy

Personal use policy

The procurement card is NOT for personal use!

The procurement card will have the WISD logo and the wording "For Official Use Only" clearly indicated. This card is for business purposes only and may NOT be used for personal transactions. Personal use of the card will result in permanent revocation of the card and disciplinary action, up to and including termination as well as restitution made to the District.

Allowable Purchases

The procurement card may be used for purchase of goods or business services up to the default limit per purchase. Some examples of allowable purchases include office supplies, research supplies, printing, duplicating, conference registration fees, film developing, flowers, cakes, pizza, and computer supplies.

Guidelines - Prohibited Purchases

Disallowed Purchases

The procurement card may not be used for purchasing the following items:

Alcoholic beverages
Ammunition
Animals
Cash advances
Computers
Consulting services
Controlled substances
Entertainment
Fixed assets
Gasoline
Hazardous chemicals
Leases
Liquid nitrogen
Personal items
Radioactive materials
Telecommunication services
Weapons

Disallowed Vendors

These vendor types are disallowed and the procurement card charge will be ***rejected*** at the retailer site:

Bars, taverns, nightclubs
Duty-free stores
Campgrounds
Package stores, beer, wine, liquor
Professional services, memberships, Organizations services, health spas
Doctors, hospitals, schools
Railroads
Service providers: financial institutions, insurance,
Boat rentals, cruise lines, marinas, steamships, Travel agencies
Personal service providers: laundries, barbers, funeral services, dating

Prohibited Merchant Category Codes – Non-Inclusive

3351 - 3440	All Rental Agencies	7011	Resorts
4121	Limousines	7012	Timeshares
4411	Cruise Lines	7261	Funeral Services & Crematories
4722	Travel Agencies & Tour Operations	7273	Dating and Escort Services
5813	Bars, Cocktail Lounges, Nightclubs, etc.	7276	Tax Preparation Service
5921	Package Stores, Beer, Wine, Liquor	7297	Massage Parlors
6010-6300	Financial Institutions and Cash Disbursements	7298	Health & Beauty Spas

Guidelines – Rules

Limits

All purchasing cards have monthly cardholder spending limits. Limits may vary for each cardholder and will be established by the Program Administrator in conjunction with the campus or department Budget Administrator. These limits automatically "refresh" on the **5th day of each month**.

The following are maximum default spending limits:

Transaction or "single purchase" limit	default = $100.00
Spending limit per card per billing cycle	default = $500.00
Number of authorizations per day	default = 3
Number of credit card transactions per cycle	default = 20

Purchase Orders

Purchase orders must be obtained prior to every p-card transaction. If the total payment to be made to a vendor for a purchase, including freight, is greater than the users card default, a temporary credit increase may be provided by the Purchasing Department if reasonable and warranted. Splitting charges to bypass the proper purchasing procedure is a violation of the Texas Education Code and District Policy and is a Class B misdemeanor. This will result in loss of card privileges and disciplinary action, up to and including termination.

Contracts

Contracted services cannot be paid with a Procurement Card.

Sales tax

All purchases made within the state with a procurement card are exempt from State of Texas sales tax. The cardholder should monitor all transactions to ensure that tax is not charged on any procurement card purchases. Any sales tax charged on a procurement card will become the liability of the cardholder and be immediately payable to the District. Sales taxes owed by the cardholder and not paid within 10 days of the date of the statement will automatically be deducted from the employee's next payroll check. An exception would be made for purchases while traveling out-of-state.

Credits and returns

Cardholders are not allowed to receive a cash refund for returned merchandise. All credits or refunds must be applied to the same cardholder account that was used for the original purchase.

Guidelines - Post-purchase

Phone and Internet Orders

For phone orders ask the vendor to include a sales receipt in the package. For Internet orders, print the online order confirmation or print a copy of the confirmation email received from the vendor.

Billing Address

The vendor may ask for the billing address, which is always:

Waco Independent School District
Business Services
501 Franklin Avenue
Waco TX 76701

No shipments, including subscriptions, should be made to personal residences. In the event District property is sent to a personal address the card will be permanently revoked and the cardholder subject to disciplinary action, up to and including termination, as well as personal liability for payment

Guidelines - Post-purchase - Continued

Online Statement Reconciliation

Monthly, Business Services will go online to retrieve all statements and forward to the cardholder (cycle cut-off date is the **5th of each month**). Each transaction made against the procurement card during the billing cycle should be identified. The statement must be reconciled against the cardholder's retained itemized receipts for accuracy.

The statement (with attached itemized receipts in the order they appear on the statement) must be accompanied with the "Certification of Procurement Card Charges" form and signed by the cardholder as proof of reconciliation, and then forwarded to the supervisor for signature approval. All procurement card charges require the original itemized receipts. **Small receipts** need to be taped to a larger piece of paper. List the purpose for all charges. A description is needed when the invoice does not properly list the purchase (example: Hobby Lobby receipts). After proper approval the following should be forwarded to the Business Services Department: (1) the original monthly statement with proper approvals; (2) the original receipts and (3) the "Certification of Procurement Card Charges" form.

Lost receipts not paid for within **10 days of the date of the transaction** will automatically be deducted from the employee's next payroll check.

Each account must be **reconciled** and forwarded to Business Services within **10 days of the statement date (approximately the 15th of each month).** Failure to reconcile the account and remit appropriate documentation to Business Services by the due date will result in revocation of the card as well as personal liability for payment.

Auditing

For audit purposes, all procurement card documentation must be retained for eight years by the department.

Procedures

How to use a procurement card

The procurement card works like a credit card. The cardholder may make low dollar value purchases from vendors that accept the MasterCard credit card. The card may be used for purchases of goods or business services that are specifically related to the cardholder's area of expertise and/or their job-related duties at the District. The cardholder must keep all receipts or documentation for any purchases made with a procurement card. Failure to retain and provide appropriate supporting documentation for all charges will result in the cardholder being held personally liable for payment and possible revocation of the card.

How to report a lost card

If a procurement card is lost or stolen the cardholder should notify JP Morgan Chase Bank by calling 1-800-890-0669 and the District's Program Administrator within 24 hours. The bank should be informed that the card in question is a procurement card. They will deactivate the old card and issue a new one. The bank must send the replacement card to:

Waco ISD - Procurement Card Administrator
501 Franklin Avenue
Waco TX 76701

The new card must be sent to the Procurement Card Administrator so the new number can be entered into our records and the old number removed.

The District is responsible for all charges incurred against a card until the Bank receives notification that the card has been lost or stolen. If proper or timely notice is not given, the District will hold the cardholder responsible for all charges made on a lost or stolen card. Repeat loss of card may result in the employee no longer being allowed to participate in the program.

How to dispute a transaction

A cardholder may dispute a charge that is not recognized or that appears to be incorrect. The cardholder should first make a good-faith effort to settle a claim or dispute for purchases directly with the vendor. If an agreement cannot be reached with the vendor, contact the Procurement Card Administrator.

How to cancel a card

It is important to notify the Procurement Card Administrator if a cardholder terminates employment with the District or changes positions. Cardholder or Budget Administrator must cancel the card. The procurement card should be cut into pieces and returned with a notification to cancel the card to the Procurement Card Administrator prior to the employee's departure. The cancellation notification should list the cardholder's name and last 8 digits of the procurement card number.

How to report fraudulent use of a procurement card:

Contact the Procurement Card Administrator (see contact list).

Contact List

Procurement Card Administrators:

Specialist - Purchasing II, Val Simmons
valeria.simmons@wacoisd.org
Phone: (254) 755-9473, ext. 2150 Fax: (254) 755-9688

Executive Director of Finance, Clara Eppel
clara.eppel@wacoisd.org
Phone: (254) 750-3929 Fax: (254) 755-9688

JP Morgan Chase
1-800-890-0669

To dispute a transaction: Contact a Chargeback Specialist 888-297-0768

Frequently Asked Questions

Help in accessing online statements and reconciling?
Contact Procurement Card Administrator. *(See above)*

Ask general questions?
Contact Procurement Card Administrator. *(See above)*

Report a lost or stolen card (within 24 hours)?
First call JP Morgan Chase Bank and then contact Procurement Card Administrator. *(See above)*

Report a disputed transaction?
Fill out a Statement of Disputed Item and fax it to JP Morgan Chase Bank and Procurement Card Administrator. *(See above)*

Report fraudulent use of a procurement card?
Contact Procurement Card Administrator. *(See above)*

Defining allowable commodity purchases or vendor sources?
Contact a member of the Purchasing Staff. *(See above)*