

This guide is issued to provide general guidelines for using the Lamar CISD Purchasing Card. Please read it carefully. Your signature on the Cardholder's Agreement shows that you understand the intent of the program and agree to follow these procedures.

Specific questions regarding the use of the card can be directed to the Purchasing Department at 832-223-0165.

1.0 PURCHASING CARD PROGRAM

The Lamar CISD Purchasing Card Program has been established to provide staff members a more efficient and cost-effective method for small dollar transactions. It will allow staff members to purchase supplies and materials from Lamar CISD approved vendors, register on-line for conferences, make travel arrangements, and process subscription renewals. It will also streamline the payment process, reducing the number of checks issued by the district.

Cards assigned to schools and principals are for General Fund (199) expenditures only.

Cards for Special Revenue Programs will be available through the authorization of the Federal Programs Department. Consult with the Federal Programs Department for instructions on arranging to have a card for all site expenditures or just Title I.

The purchasing card does not give the employee the authority to circumvent local Board policy, the Lamar CISD Administrative Procedures or Lamar CISD purchasing procedures. For this reason, cards will be issued to the cardholder with specific parameters for its use detailed in the Cardholder's Agreement.

Misuse of the card may result in disciplinary action, including possible termination.

2.0 DUTIES AND RESPONSIBILITIES

LAMAR CISD PURCHASING DEPARTMENT ROLE

The Lamar CISD Purchasing Department is designated as the Program Administrator to answer questions, address issues, and oversee the administration of the program. The Purchasing Department has a direct relationship with JP Morgan Chase. All purchasing card requests must be made through the Purchasing Department.

SUPERVISOR/BUDGET ADMINISTRATOR ROLE

The Cardholder's Supervisor is responsible for designating card users at his/her location and approving the monthly purchasing card statements for each cardholder under his/her supervision. The Cardholder's Supervisor is responsible for ensuring that the card's usage is within Lamar CISD policy and adheres to the purchasing card procedures. **The Cardholder's Supervisor is responsible for reviewing all expenditures processed through the Purchasing Card to ensure that the charge card transactions do not exceed the available balance of the department or school budget.**

Each card will have a budget expenditure code assigned to it. If a particular transaction needs to be recoded, it is the Budget Manager's responsibility to recode the transaction on the monthly reconciliation. This will ensure that the transaction is properly posted to the general ledger when the expenditures are transferred to the district's ledger by the Accounting Department.

The Supervisor/Budget Administrator's approval on the cardholder's monthly reconciliation indicates that the transactions listed are within the district guidelines and policies, and do not exceed the available budget balance. If any misuse of the card is noted on the monthly statement, it is the Supervisor/Budget Administrator's responsibility to immediately report such action to the Purchasing Department.

All charges will be billed and paid directly by Lamar CISD. The card billing period begins on the 5th of each month. After the close of this period, the cardholder or card custodian will receive a statement listing all activity associated with the card. This activity will include all expenditures made with the card and any applicable credits. The cardholder will be responsible for reconciling the statement with the card's activity, attaching the original receipts or credits, obtaining their Supervisor/Budget Administrator's approval and forwarding it to the Purchasing Department by the 25th day of the month of the statement's closing.

For department or school cards, which are not issued in the name of a specific individual, the principal or director will serve as the custodian of the card. He/She will be responsible for checking out the card for use, and reconciling the monthly statements for that card (s).

CARDHOLDER ROLE

A cardholder is designated by the principal or director to be the custodian of a particular card. The card will be issued in the individual's name.

By participating in the Lamar CISD Purchasing Card Program as a cardholder, you are responsible for following all program guidelines and procedures. The Lamar CISD Purchasing Card is to be used for district business expenditures only, and is not to be used for personal expenditures. The card issued in an individual's name is not transferable, and cannot be used by anyone other than the assigned cardholder.

Cardholder accounts may be subject to periodic internal control reviews and audits designed to protect the interest of the district. By accepting the card, the cardholder agrees to comply with these reviews and audits. The cardholder may be asked to produce the card to validate its existence and produce statements and receipts to verify appropriate use.

The cardholder will be responsible for reconciling the monthly statement for that card as per the schedule issued by the Purchasing Department. The cardholder must attach all original receipts and additional paperwork to the monthly statement and forward to their Supervisor/Budget Administrator for approval.

ATHLETIC CARDHOLDER ROLE

Athletic staff of Lamar CISD are issued individual purchasing cards for the procurement of food and beverages for district athletes. Athletic staff are discouraged from making any expenditure

with the Purchasing Card outside of the stated parameters without the express and written permission of the Athletic Director. All expenditures made on athletic cards are coded to the student meal budget and student travel budget. Athletic staff should not purchase their personal meals or personal fuel on the district Purchasing Card. Questions related to the proper use of the Athletic Purchasing Cards should be directed to the Lamar CISD Athletic Director or the Purchasing Department.

3.0 ISSUANCE OF CARDS

Lamar CISD purchasing cards will be centrally distributed through the Purchasing Department. When a card is issued, JP Morgan Chase will forward the card to the Purchasing Office for distribution to the specified individual. Cards will be released to the individual after he/she has received training in the card's use and signed the cardholder agreement.

All cardholders should be provided the following items when issued a new card:

1. Cardholder Purchasing Card Agreement: This agreement is between the cardholder and Lamar CISD, and affirms that the cardholder has read and understands the policy and procedures for the purchasing card use.
2. Cardholder's User Guide: This document outlines the District's procedures for use of the purchasing card.

Copies of both documents can be found on the district website under the LamarNET Purchasing Department link.

4.0 CARD ACTIVATION

The card will be activated by the Purchasing Department after the cardholder's agreement has been signed. Cardholders holding a card issued in an individual's name should also sign the back of the card before using it.

5.0 CARD USAGE PARAMETERS

Each cardholder has access to the Lamar CISD approved vendors list. Purchasing Card transactions may only be made with approved vendors found in MUNIS financial software vendor list. Transaction spending limits will be set on a daily and monthly basis.

CARDS ARE NOT TO BE USED FOR ACTIVITY FUND PURCHASES.

Purchasing cards are not to be used to purchase "Attractive Items" as listed in the Lamar CISD Budget Book or any capital outlay expenditures.

Each purchasing card will be assigned to a specific budget and expenditure code. If a particular transaction needs to be recoded to a different budget code, the Budget Administrator will be required to update the coding for the transaction on-line before the monthly reconciliation is submitted to the Purchasing Department.

When issued a purchasing card, the individual will be responsible for using the card within the specified limits shown on the cardholder's agreement. Cardholders who violate these guidelines may be subject to disciplinary action, including possible termination. Fraud or misuse of the card may also result in criminal charges being filed against the individual.

Written explanations for any card misuse must be submitted by the individual cardholder, and signed by the Supervisor/Budget Administrator. The written explanation will be filed with the accounting records, as well as with the individual's supervisor's records.

Absolutely no personal use of the card will be allowed. Intentional personal use is considered to be a misappropriation of public funds and is a criminal offense. Such usage will be reported to the proper authorities.

Please remember that **LAMAR CISD DOES NOT PAY SALES TAX ON PURCHASES** made in Texas or state hotel taxes on hotel rooms in the state of Texas. Hotel Tax Exemption and Sales Tax Exemption forms may be obtained from the Purchasing Department or the Accounting Department, as well as on LamarNet under the Purchasing Department.

6.0 EXPENDITURE DOCUMENTATION

The charge slip, original sales receipts, and any other pertinent paper must be kept by the cardholder and attached to the monthly statement forwarded to the Purchasing Department by the Supervisor/Budget Administrator. Documentation for each transaction listed must be attached before it is sent to the Purchasing Department. If a purchase is made by telephone, mail, or on-line, the cardholder is responsible for obtaining a copy of the receipt when the goods are delivered. This receipt would be attached to the monthly reconciliation and forwarded to the Purchasing Department by the Supervisor/Budget Administrator.

Purchases made by telephone, mail, or on-line, will require the cardholder to provide enough information to the merchant so that delivery of their items can be facilitated. Name of the individual who placed the order and their location must be included. Packages received without this documentation may be refused by Central Receiving or the location's receptionist or secretary. Any applicable charges incurred as a result (example: re-stocking fees) will be charged to the appropriate budget.

7.0 TRAVEL EXPENSES

Travel expenses (excluding personal meals and fuel) may be charged on the card, but a copy of the approved "Request for Travel" form must be printed and attached to the statement showing that the employee had permission to incur the travel expenses. Appropriate travel related expenses that may be charged include airline tickets, rental vehicles, fuel for rental vehicle, registration fees and lodging.

Please remember that Lamar CISD does not pay state hotel taxes on hotel rooms in the State of Texas or sales tax on purchases made in Texas. Hotel Tax Exemption and Sales Tax Exemption forms may be obtained from the Purchasing Department or the Accounting Department as well as on LamarNet under the Purchasing Department.

8.0 INDIVIDUAL LIABILITY

Cardholders do not pay their monthly statements. The liability created by the card belongs to the district. Use of the card will not affect the individual employee's credit rating in any way.

9.0 RETURNS, CREDITS, DISPUTED CHARGES

Should a problem arise with a purchased item, service or charge, every attempt should be made by the cardholder to resolve the issue with the merchant or supplier. All returns must be reimbursed to the cardholder by credit to the charge account. Cash refunds for returns are prohibited. The cardholder and Budget Manager will be responsible for ensuring that the applicable credit appears on future statements.

9.1 RETURNS

Should the return of a purchased item become necessary, the cardholder should contact the merchant for instructions regarding the return. The cardholder is responsible for obtaining any return authorization number required by the merchant (RMA#). Information on the method of shipment should also be obtained. The item can then be repackaged and sent with the shipping instructions to the Central Receiving for return to the merchant.

9.2 CREDITS

If the merchant accepts the item for return, it is the cardholder's responsibility to be certain that the credit for the return appears on the appropriate statement.

9.3 DISPUTED CHARGES

If a cardholder finds a discrepancy on a monthly statement, he should contact the merchant or supplier and attempt to reconcile the problem. If unable to reconcile the problem, the cardholder should contact the Purchasing Department. The Purchasing Department will contact JP Morgan Chase to place the charge in a "state of dispute" and the account will be given a temporary credit.

If the charge is later determined to be legitimate, the amount will be reapplied to the billing at a later date.

If the disputed charge appears to be the result of fraud or misuse of the card, the card will be immediately canceled by the Purchasing Department, and a new card will be issued.

10.0 LOST OR MISSING RECEIPTS

Cardholders are responsible for providing the original receipt when the monthly statement is forwarded for processing. If a receipt is missing or lost, the cardholder must provide a written explanation of what was purchased and why the receipt is not attached. Most vendors have the ability to reproduce receipts. Cardholders should always contact the vendor to obtain a copy of any lost receipt.

11.0 LOST OR STOLEN PURCHASING CARDS

If a card is lost or stolen, the cardholder should immediately call:

JP MORGAN CHASE AT 1-800-316-6056

Notify the Lamar CISD Purchasing Department immediately. This will limit the district's liability.

EXHIBIT "A"
P-CARD HELPFUL HINTS

- Purchase from Lamar CISD approved vendors only
- NEVER loan your card to another individual.
- Should your card be stolen or misplaced, please call JP Morgan Chase @ 1-800-316-6056 immediately, and then call the Purchasing Dept. @ 832-223-0165.
- Before sending all your receipts and statements to the Purchasing Dept. be sure to make copies for your files.
- Be sure to get all original receipts and statements signed by your supervisor prior to sending to the Purchasing Department.
- If you have not received a statement from JP Morgan Chase by the 15th of each month, please contact the Purchasing Department.
- All charges made to the Purchasing Card must be tax exempt.
- Purchasing Card must not be used for Activity Fund purchases.
- The Purchasing Card must never be used for personal charges including meals and fuel for personal vehicle.