

BALDWIN COUNTY BOARD OF EDUCATION
REGIONS PURCHASING CARDS
GUIDELINES

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Regions Purchasing Card Procedures Overview

Baldwin County Board of Education is pleased to provide purchasing cards to applicable employees. We have contracted with Regions Bank for an easy program that provides many features. The purchasing cards are a Regions Visa Card. An overview of the process and the main features include:

1. It is still permissible to use purchase orders when required or applicable.
2. Each employee will sign a Purchasing Card Agreement form **annually**. First year cardholders will also need to sign a “Sign Out Sheet” to receive their card.
3. The cardholders will make their purchases using the cards and submit **all itemized receipts/invoices** to the card manager **daily or, if hotel accommodations for travel, immediately after the trip** for items purchased.
4. The card manager will follow the daily procedures for processing and managing all Purchasing Card transactions (purchases) in accordance with the card manager procedures.
5. The statement cut-off date is the **last banking day of each month**. Each week, the card manager will login and print the weekly P-Card transaction report to ensure that prior transactions (purchases) have been received and submitted for payment. The report should be submitted to the applicable staff accountant along with all receipts for that week.
6. **Cardholders should always go through their department card manager for information and assistance.** Contacts for **card managers** are as follows:
 - Joy Garner, Staff Accountant, 580-1671, jgarner@bcbe.org
 - Katelyn Gilbreath, Staff Accountant, 937-0321 kgilbreath@bcbe.org
 - Brenda Parker, Staff Accountant, 580-1918, bparker@bcbe.org
 - Eric Neumann, Accounts Payable Manager, 937-0319, evneumann@bcbe.org
 - Lisa Rials, Accounting Coordinator, 937-0320, lrials@bcbe.org.

BALDWIN COUNTY BOARD OF EDUCATION General Guidelines for LEA Purchasing Cards

Purchasing cards shall be used for expending items exclusively for Baldwin County Board of Education. Anyone using the purchasing card to obtain items for *personal use* is subject to *criminal prosecution*. Items purchased with the purchasing card must be *received before payment* is made. Items purchased with the purchasing card are exempt from Alabama sales tax. A signed and dated itemized receipt is required on all purchases. ***Each cardholder is required to sign a purchasing card agreement.***

Purchasing Card Agreement:

1. Applicable employees will receive purchasing cards. Before a purchasing card can be issued, a purchasing card agreement must be read, signed, and dated. Card managers will have the cards available for distribution.
2. The purchasing card agreement must be signed annually and kept on file with the respective card manager.
3. Each cardholder will be required to sign the “Purchasing Card Sign In/Out Sheet” upon receipt and return of their card.

Lost or Stolen Cards:

1. On **weekends** call the toll-free Regions number **1-888-934-1087**. The department card manager should be notified on Monday.
2. Always inform the **card manager** and one of the purchasing card contacts in the Business and Finance Office **Monday through Friday**.

Allowable Purchases:

1. Items bought for a valid purpose and have an approved purchase order when purchase is \$500 or more.
2. **Only** purchases less than \$500 are acceptable without an approved purchase order. **Exception** is for hotel expenses over \$500 relating to approved travel in accordance with board policies and procedures.
3. Food and food supplies for Board meetings (or public meetings) or for students are allowable – purchaser must identify these two allowable uses on receipts/invoice. If food items are purchased for any other type meetings, purchaser must ensure that purchase complies with the Board’s Food and Refreshment Guidelines and must attach the proper supporting documentation **as is required for requisitions**.
4. Conference travel expenses in accordance with the Board’s travel policies and procedures.
5. Technology purchases for hardware (PCs, laptops, printers, iPads, Slates, wireless access points, etc.) and software are allowable purchases with **prior approval from ET Services**.
6. Technology purchases for consumables (e.g., toner, ink, CDs/DVDs) or simple external devices (e.g., thumb drives, digital cameras, document cameras) do not need to be pre-approved by ET Services.
7. Purchases made in accordance with the Board’s bid and purchasing policies and procedures.

8. Regions has developed a purchasing card process with certain features customized for our school system. Merchant code restrictions will block the use of the purchasing card for unallowable expenditures to the extent feasible.
9. Items purchased that are unallowable must be reimbursed by a personal check made out to Baldwin County Board of Education due within the month the purchase is transacted.

Unallowable Purchases:

1. Items not listed on approved purchase order for purchases \$500 or more with the exception of hotel expenses for approved travel. Supervisor must sign giving his/her approval and provide a brief explanation as to why item(s) was not listed on purchase order. If not, **cardholder must reimburse** Baldwin County Board of Education for these items by personal check and is due within the month the purchase is transacted.
2. Items purchased without sufficient funds budgeted in the source of funds. **Cardholder must reimburse** Baldwin County Board of Education by personal check and is due within the month the purchase is transacted.
3. Items purchased with the purchasing card must be received before payment is made. *The Baldwin County Board of Education prohibits 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. This includes hotel accommodations for approved travel in accordance with the Board's travel policies and procedures. (i.e. an advance deposit for any amount is not allowable as this is a pre-payment). Legal opinions have stated that school boards cannot pay for items that have not been received. (Purchase orders may be used for these types of purchases.)* **Cardholder must reimburse** Baldwin County Board of Education by personal check and is due within the month the purchase is transacted.
4. Hotel expenses above \$150 per night plus applicable taxes for a non-conference room per board travel policy.
5. Back orders are not allowed.
6. Food and food supply purchases that do not comply with the Board's Food and Refreshment Guidelines. **Cardholder must reimburse** Baldwin County Board of Education by personal check and is due within the month the purchase is transacted.
7. Technology purchases without the required prior approval. **Cardholder must reimburse** Baldwin County Board of Education by personal check and is due within the month the purchase is transacted.
8. Items may be purchased from vendors that do not accept VISA credit card by issuing purchase orders.

Itemized Receipts:

1. An **itemized** receipt/invoice is **mandatory** on **all** purchases.
2. Submit **signed and dated itemized receipts/invoices** to the **department card manager** immediately. Receipts/invoices should be submitted daily. For travel, they should be submitted immediately after the trip.

3. A check must be made out to Baldwin County Board of Education and is due within the month of the purchase where no itemized receipt/invoice can be found.

Sales Tax:

1. It is the **cardholder's responsibility** to inform all vendors that a purchase made with the purchase card is **exempt from sales tax**.
2. Do not use any vendor that will not honor the tax-exempt status of Baldwin County Board of Education. Inform the card manager and one of the purchasing card contacts in the Business and Finance Office of these vendors.
3. Vendors who charge sales tax must credit the purchasing card. Cardholder should receive a credit receipt to submit to the department card manager. **Never accept cash back!**
4. Sales tax that is charged to the purchasing card must be reimbursed by a personal check made out to Baldwin County Board of Education and is due within the month the purchase is transacted.
5. Hotel lodging and use taxes for approved travel are permissible.

Purchase limit:

1. Card purchases are limited to cardholder only.
2. Card managers must ensure that the cardholders' card limits are sufficient for applicable purchases.

Purchasing Card Sign-In/Out Sheet:

1. The sign-out sheet must be signed when receiving the purchasing card.
2. Cards must be turned in to the department card manager when an employee retires or leaves the system.
3. The sign-in sheet must be signed when turning in the purchasing card.
4. All final itemized receipts must accompany cards when turned in.

Applicable staff will determine when card privileges should be suspended.