

EARLY LEARNING COALITION OF BREVARD COUNTY

PURCHASING CARD (P CARD)

ITEM:

EFFECTIVE DATE: 06/22/2021

REVISED: MM/DD/YYYY

POLICY STATEMENT

Purchasing Cards may only be used for commodities for official, Coalition-related purposes. Purchases must follow appropriate ELC policies, state laws and the published Expenditure Guidelines and must be made with reasonable judgment. If there is a question about the official purpose of a purchase, or if the use of the Purchasing Card to make a purchase is questionable, contact the Operations or Finance Department for clarification prior to making the purchase.

AUTHORITY

The Coalition's policies and procedures shall comply with the following federal/state laws, regulations, statutes, and rules:

- s. 287.017, F.S. – Purchasing categories, threshold amounts
- CFO Memo No. 02 (2020) -Reference Guide for State Expenditures
<https://www.myfloridacfo.com/division/aa/manuals/dc:>cuments/ReferenceGuideforStateExpenditures.pdf>
- State of Florida Office Of Early Learning Grant Agreement

DEFINITIONS

- **Purchasing Card (P Card)** – a type of Commercial Card that allows organizations to take advantage of the existing credit card and debit card infrastructures to make electronic payments for a variety of business expenses (e.g., goods and services).
- **Debit Card** – a payment card that deducts money directly from a consumer's checking account to pay for a purchase.
- **Credit Card** – a type of payment card in which charges are made against a line of credit instead of the account holder's cash deposits.
- **Agreements** – for the purpose of this document, agreements include Purchase Orders, Memorandums of Understanding (MOU), Memorandums of Agreement (MOA), Contracts and Grants.
- **Digital Signature** – a type of electronic signature that encrypts documents with electronic codes that are difficult to duplicate the approval of payments.

PROCEDURE

1. SALES TAX

- a. Card users should remind contractors at the time of purchase that according to the tax laws in Florida, the Early Learning Coalition of Brevard County (ELCB) is exempt from sales tax. Card users should keep a copy of ELCB's sales tax exemption form with them to present to the contractor at the time of purchase. If a card user is charged sales tax for a card purchase

that should be tax exempt, the card user should contact the contractor directly to request a credit for the amount of the sales tax.

2. CARD USER RESPONSIBILITIES

- a. Issue of Safe Keeping of Purchasing Cards
 - i. Upon issuance, card users will be required to sign a statement acknowledging that they understand fully of what is required and will follow all procurement policies and procedures.
 - ii. Purchasing Cards are primarily used for making reservations for pre authorized coalition business related travel expenses, reoccurring coalition contracted monthly expenses and online purchases requiring the use of a credit card.
 - iii. Purchasing Cards will be issued to Coalition staff, only with approval of the Executive Director or for the Executive Director, of the Executive/Finance Committee. Management will periodically review the list of users to ensure cards are issued to appropriate staff members in addition to reviewing payments are being made by Purchasing Card only when it is the most efficient means due to the nature of the expenditure or the nature of the employee's job responsibilities. When necessary, the Executive Director or designee may choose to temporarily increase the individual purchase limit to expedite purchase processing with written authorization from the Executive Director.
 - a. The following chart shows the positions of the only authorized cardholders who have authority to place purchases using the Purchasing Card, the specific types of authorized purchases that may include, but not be limited to these types of purchases and the authorized monthly maximum limit per those positions.

Position	Authorized Purchases	P Card Max. Limit	Approval of Purchase
<i>Executive Director</i>	Hotel accommodations, office supplies, trainings	\$100,000.00	Board Treasurer
<i>Executive Administrator</i>	Hotel accommodations, office supplies, trainings	\$100,000.00	Executive Director
<i>Director of Operations</i>	Office supplies, trainings	\$100,000.00	Executive Director
<i>Operations Coordinator</i>	Hotel accommodations and other travel expenses, recurring monthly expenses, office supplies, HR related expenses, trainings	\$10,000.00; \$1,500.00 per approval purchase	Executive Director

- iv. If the Purchasing Card is a Credit Card, the Purchasing Card shall not impact the cardholder’s personal credit references. The Coalition issued Purchasing Cards are coalition liability cards, not personal liability cards. However, the cardholder does have the responsibility to use the Purchasing Card in an appropriate manner, as described in this document.
- v. Card users will turn in all receipts, agreements and other supporting documentation referenced in appropriate account coding to the Operations Coordinator on a weekly basis. Referring to CFO Memo No. 02 (2020), all receipts must be signed, either hand written or with a digital signature, by the cardholder. If the Operations Coordinator is missing a receipt, signature or any other required

documentation pertaining specifically to those transactions, the Operations Coordinator will determine who used the card and follow up with that employee whom will then retrieve the missing documentation.

- vi. The Director of Operations or designee shall be responsible for accounting, monitoring and retrieval of general oversight of compliance with this Purchasing Card policy. All purchases are subject to periodic review to ensure transactions are allowable and are not being split to stay below established spending thresholds.
 - vii. In accordance with CFO Memo No. 02 (2020), Sellers and lessors are prohibited from charging convenience fees and surcharges for the use of Purchasing Card.
- b. Loss or Theft of Purchasing Cards
- i. Cardholders shall be responsible for the protection and custody of the Purchasing Card.
 - ii. The cardholder shall immediately notify the financial institution issuing the card if lost or stolen and shall notify the Executive Director as soon as possible.
 - iii. Cardholders shall not knowingly post or otherwise make publicity available Purchasing Card data that could potentially result in fraud or unauthorized charges.
3. Travel
- a. Purchasing Cards can be used for Coalition approved travel expenses. See Coalition Travel policy for more information regarding allowable travel purchases.

PARTIES AFFECTED

Current Coalition employees

ASSOCIATED DOCUMENTS / FORMS

ELCB-FM-0007-08 Credit Card Policy – RETIRED

ELCB-FM-0001-14 Use of Coalition-Issued Credit Cards – RETIRED

Credit Card Purchases Procedure – RETIRED

COALITION CARDHOLDER AGREEMENT

I, _____, hereby acknowledge receipt of the following

Purchasing Card: _____ / _____ - _____ - _____ - _____
(Credit or Debit Card) (Card Number)

I understand that improper use of this card may result in disciplinary action, as outlined in this policy, as well as personal liability for any improper purchases. As a cardholder, I agree to comply with the terms and conditions of this agreement, including the attached Coalition Purchasing Card Policy and **Disbursement Control Policy.**

I acknowledge receipt of said Agreement and Policies/Procedures and confirm that I have read and understand the terms and conditions. I understand that by using this card, I will be making financial commitments on behalf of the Coalition and that the Coalition will be liable to _____ for all charges made on this card.

(Name of Banking Institution)

I will strive to obtain the best value for the Coalition when purchasing merchandise and/or services with this card.

As a holder of this Coalition card, I agree to accept the responsibility and accountability for the protection and proper use of the card. I will return the card to the Executive Director or designee, upon demand, during the period of my employment. I further agree to return the card upon termination of employment. I understand that the card is not to be used for personal purchases. If the card is used for personal purchases or for purchases for any other entity, the Coalition will be entitled to reimbursement from me of such purchases. The Coalition shall be entitled to pursue legal action, if required, to recover the cost of such purchases, together with costs of collection and reasonable attorney fees.

Signature _____ Date _____
(Cardholder)

Signature _____ Date _____
(Executive Director)

Finance Department use only:	
Date _____	Amount approved \$ _____
Signature _____	
(Finance Director)	