

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

PURCHASING CARD GUIDELINES

2020 – 2021

(Revised August 2020)



Table of Contents

I. PURPOSE.....	1
II. RESPONSIBILITIES OF PROGRAM PARTICIPANTS	1
Cardholder.....	1
Approving Official, AO	2
Program Administrator (PA).....	2
Program Supervisor	2
Program Administrator	2
Secondary Administrator	3
Alternate	3
III. PROGRAM ELIGIBILITY	3
IV. OBTAINING AND USING THE P-CARD (MASTERCARD).....	4
Obtaining the P-Card	4
Modifying Cardholder and P-Card Information	4
Transaction Limits:	4
Single Purchase Limit	4
Monthly Purchase Limit:	5
Merchant Category Code (MCC) Restricted Vendors.....	5
Department Cards	5
Purchases.....	5
Prohibited/Improper Purchases	6
Exceptions for Prohibited Purchases	6
State Sales & Use Tax.....	7
State Hotel Occupancy Tax	7
Gratuity/Tips	7
Restaurant Meals.....	7
Taxi/Shuttle/Uber Transportation	7

Table of Contents

V. SUBMITTING SUPPORTING DOCUMENTATION	8
Receipts/Proof of Purchase	8
Unacceptable Receipts	8
Single User Charges.....	8
Other Supporting Documentation	8
Purchasing Card Charges Form	8
Food and Tickets for Field Trip Purchases	9
Food for a Working Staff Meeting.....	9
Travel Policies	9
Travel Forms	9
P-Card Packet.....	9
Compliance	10
VI. AUDIT OF TRANSACTIONS	10
VII. RESOLVING RETURNS, CREDITS AND DISPUTED ITEMS	11
Returns and Credits.....	11
Disputes and Erroneous Charges	11
VIII. GENERAL INFORMATION	11
Reporting a Lost or Stolen Card	11
Cancelling P-Cards	11
Card Renewal.....	12
Card Security	12
Exhibit 1 - Cardholder Purchasing Card Agreement	13
Exhibit 2 - Receipts.....	14
Exhibit 3 - Sample Purchasing Card Charges Form	18

I. PURPOSE

The San Antonio Independent School District Purchasing Card (“P-Card”) Program has been established through JP Morgan Chase Bank (the “Bank”) to provide departments an alternative method of making approved purchases when District checks are not an acceptable or a practical form of payment. Examples of intended use include but are not exclusively for the purchase of fuel for school busses traveling out of town, special diet items, and meals for student travel or employee/board meetings.

The P-Card is not intended to avoid or bypass appropriate purchasing or payment procedures due to time constraints but rather to complement the existing processes available. It is to be used for SAISD business purchases only.

The purchase of personal items is prohibited and in violation of Board Policy CH-Local.

II. RESPONSIBILITIES OF PROGRAM PARTICIPANTS

Cardholder

Prudent, good business judgment must be exercised at all times when making a purchase with a District P-Card. Cardholders are expected to be as conscientious with District funds as they would their own. Before any purchase is made, the cardholder should ask themselves: **“How will this transaction be perceived by the public we serve?”**

Any purchase perceived as being excessive, exorbitant or inconsistent with educational business purposes will be scrutinized, and if deemed inappropriate, the cardholder will be required to compensate the District from their personal funds for the difference in reasonable and customary costs.

Cardholder is responsible for the following:

- Complying with District policies and procedures and P-Card Guidelines
- Securing the P-Card at all times
- Making purchases and/or returns
- Informing vendor of tax-exempt status
- Obtaining sales receipts or other proof-of-purchase records for all transactions
- Ensuring purchased goods and materials are received
- Reviewing and validating all charges/credits appearing on the P-Card statement
- Resolving errors and disputes with the vendor
- Ensuring that funds are appropriated and available before purchases are made
- Matching receipts with the P-Card statement
- Submitting P-Card statements, original receipts and completed P-Card Purchase Form with Supervisor’s approval signature by due date to accounting
- Maintaining copies of statements and receipts
- Reporting lost, stolen or damaged cards to the P-Card Administrator

Failure to comply with any one or more of the listed items may result in revocation of card privileges.

Approving Official, AO

Deputy Superintendent(s), Associate Superintendent(s), Assistant Superintendent(s), and Senior Executive Directors have been designated as the approving officials for their respective departments. Exception: A high school principal may authorize if a high school program has been issued a card. **The AO will be the cardholder's immediate supervisor. In all cases, the cardholder shall always have their immediate supervisor approve all expenditures and purchases in advance.**

The **Approving Official** is responsible for the following:

- Reviewing the cardholder's statement and receipts
- Ensuring all purchases are made within P-card Guidelines
- Approving P-Card Purchase Form submitted by cardholder
- Requesting P-Cards or modification to existing P-Cards

Program Administrator (PA)

The Associate Superintendent of Financial Services and Business Operations oversees the management of the Purchasing Card program. The P-card Program Roles are listed as follows:

Program Supervisor	Larry A Garza	Associate Superintendent/CFO of Financial Services	210-554-8590	lagarza@saisd.net
Program Administrator (PA)	Esther Alvarado	Financial Services	210-554-8590	alvarado@saisd.net
Secondary Program Administrator	Roberta Bernal	Cash & Treasury	210-554-8387	rbernal2@saisd.net
Alternates	Ayde Ramirez	Accounting	210-554-8606	Aramirez9@saisd.net

Program Supervisor (Bank role: PS) is responsible for:

- Approving card requests
- Signing/Approving Commercial Card Applications
- Approving requests to cancel/revoke cards
- Authorizes changes to credit limits/card features/services

Program Administrator (Bank role: PA) is responsible for:

- Organizing the **J.P. Morgan U.S. Commercial Card Application** and **SAISD Cardholder Setup Account Form** to be signed by the Program Supervisor, Associate Superintendent/CFO
- Maintaining cardholder record and profile information
- Reviewing completed Card Application and Cardholder Setup Forms
- Forwarding P-Card applications to the Associate Superintendent/CFO of Financial Services and Business Operations for approval and purchase limits
- Facilitating temporary and permanent changes in blocked Merchant Category Codes (MCC's) to the bank
- Scheduling P-Card training sessions
- Completes Annual Review of Cardholders' Documentation
- Sends Do's & Don'ts annually to Cardholders

Secondary Administrator (Bank Role: PA) is responsible for:

- Receiving and storing new cards
- Contacting cardholders for pick-up/issuance
- Obtaining signatures on SAISD Cardholder Purchasing Card Agreement Form and P-Card Do's and Don'ts Form
- Assisting with lost or stolen P-Cards
- Assisting with billing disputes if necessary
- Cancel/revoke cards upon written approval from Program Supervisor, Associate Superintendent/CFO

Alternate (Bank role: Information Only) is responsible for:

- Receiving approved monthly statements and supporting documentation from cardholders
- Auditing and reviewing all P-Card activity on the statements to ensure purchases are within program guidelines
- Recording P-Card transactions to the General Ledger
- Submitting payment request to Accounts Payable for P-Card balances due to JP Morgan Chase Bank
- Maintaining files of monthly statements and supporting documentation for audit purposes
- Monitoring Cardholders' employment status on a monthly basis by requesting Payroll Report from Payroll Office

III. PROGRAM ELIGIBILITY

The P-Card is primarily designed for the purchase of eligible goods or services on behalf of the District. Eligible card users may obtain a P-Card by contacting Esther Alvarado, ecalvarado@saisd.net or at 210-554-8590 and requesting a Cardholder Setup Account Form. The form must be completed and approved by the appropriate supervisor, then forwarded to Financial Services.

The issuance of a P-Card is restricted to a Superintendent, Deputy Superintendent, Associate Superintendent, Assistant Superintendent or Senior Executive Director, and DECA store (located at high schools). The Associate Superintendent/CFO of Financial Services or Program Supervisor may authorize issuance of a card to a department or campus upon being provided a demonstrated need.

The Associate Superintendent/CFO for Financial Services “may” due to extenuating circumstances, authorize the issuance of a P-Card, with a written request from any of the above administrators explaining the need for the card.

The use of a P-Card is prohibited for purchases or expenditures to be paid with Federal Funds or Special Revenue Funds.

IV. OBTAINING AND USING THE P-CARD (MASTERCARD)

Obtaining the P-Card

P-Cards may be issued for use by an eligible SAISD employee or Department. Cards will have the cardholder's/Department's name, the District's name, and SAISD logo embossed on it to distinguish it from other credit cards. All persons/Departments applying for a SAISD P-Card must first read and become familiar with the P-Card Guidelines posted on the District's Financial Services website.

- a) The department supervisor's Approving Official must request the P-Card on a Cardholder Setup Account Form by contacting the Primary Program Administrator. No credit checks will be performed on the individual cardholders.
- b) Once the form is completed, it must be forwarded to the Primary Program Administrator.
- c) The Primary Program Administrator will complete an electronic application for the P-Card and submit it to the Associate Superintendent of Financial Services and Business Operations for review and approval.
- d) JP Morgan Chase Bank receives the approved application and sends the P-Card to the Secondary Program Administrator.
- e) Upon notification from the Secondary Program Administrator, the cardholder will attend a mandatory training session for the P-Card. (The P-Card will not be issued until training is completed).
- f) The cardholder is required to sign the Cardholder Purchasing Card Agreement (see Exhibit 1) and the Do's and Don't's Forms prior to receiving the P-Card. Once the required forms are signed and the training is completed, the cardholder will receive the card.

NOTE: By accepting the P-Card, the Cardholder assumes responsibility for the P-Card. The P-Card is not transferrable and may not be used by anyone other than the Cardholder.

Modifying Cardholder and P-Card Information

All requests for changes to a cardholder's P-Card profile such as a name, phone number or address change or a department/campus transfer, must be reported to the Program Administrator within 30 days of the change. All changes are subject to review and approval. If necessary, the Primary Program Administrator will request JP Morgan Chase Bank to issue a new P-Card.

Transaction Limits

Controls have been developed for the P-Card to limit certain purchases and dollar amounts charged to the card. These transaction limits may vary for each cardholder and will be established by the Associate Superintendent or a designee of Financial Services.

Exceptions for transaction limits must be requested in writing and "pre-approved" by the Associate Superintendent or a designee.

- **Single Purchase Limit:** Maximum total amount for each purchase on the individual's P-Card. Each transaction may be comprised of multiple items, but the total cannot exceed the single purchase dollar limit on the P-Card. **Violation of this guideline may result in revocation of card use/privilege.**

- **Monthly Purchase Limit:** Maximum total amount for purchases each month on the individual's P-Card (credit limit). Once the balance on the P-Card reaches the monthly dollar limit, subsequent purchases will be declined. Consequently, normal purchasing procedures must be used.
- **Merchant Category Codes (MCC)/Restricted Vendors:** All vendors are assigned a Merchant Category Code (MCC) by their bank. Certain types of MCCs are prohibited and those vendors are blocked for all cardholders. These include but are not limited to liquor stores, convenience stores, bars, lounges, adult entertainment facilities, etc. Each card has been restricted for use with these vendors. **Attempting to purchase from merchants/vendors that are restricted will cause the transaction to be declined. If an authorized merchant/vendor does not accept the P-Card or a purchase is declined with an authorized merchant/vendor, contact the Program Administrator at 210-554-8590.** Inform the administrator of the name of the company, item description and cost, purpose of the purchase and account/budget code to be charged for the items. The Program Supervisor is authorized to determine if the MCC should or should not be added to the card for an approved purchase.

Department Cards

The Department's Approving Official is responsible for monitoring Department Card purchase activity.

Purchases

Use of the purchasing card for items to be paid with Federal Funds or Special Revenue Funds/Grants (Funds 2XX – 4XX, excluding Fund 240 & 461) are NOT permitted with the P-Card.

Funds must be appropriated and available before any purchases are made using the P-Card. Account/Budget codes used on the P-Card forms should correspond to the type of purchase made. Refer to the following examples:

- 199-xx-6399-xx-xxx-X-xx-000 – Supplies
- 199-xx-6411-xx-xxx-X-xx-000 – Travel
- 199-xx-6499-xx-xxx-X-xx-000 – Misc Operating Expenses (Refreshments)
- 865-00-2133-xx-xxx-X-00-000 – SAF – Incentives for Students
 - a) The P-Card can be used with any approved vendor that accepts MasterCard and provides itemized receipts.
 - b) Competitive bidding is not required; however, strive to obtain the best value by purchasing from awarded vendors of the District.
 - c) Inform the merchant that the purchase is tax exempt.
 - d) The cardholder may pick up purchases, or place an order by telephone or fax. **Internet/online purchases can only be made for travel arrangements such as registrations, lodging, airfare, parking and other allowable transportation. An exception may be obtained on a limited basis with the approval from Financial Services for other internet purchases. Approval shall be obtained in advance.**
 - e) Do not provide a release or a blanket purchase order number when ordering with the P-Card. This will prevent the vendor from inadvertently sending a duplicate invoice.

- f) For orders that are delivered or shipped, ensure that delivery instructions include the following:
 - i. A request to the vendor reminding him/her not to send an invoice (to avoid duplicate payment)
 - ii. Cardholder's name, mailing address and telephone number
 - iii. Merchant name, address and identification
 - iv. Packing slip detailing the product description, price and delivery charges

Prohibited/Improper Purchases

The P-Card is for allowable District business purposes and **shall not** be used for any personal purchases. **Any personal purchase will be considered a misappropriation of District funds, which constitutes a criminal offense and must be referred to the Associate Superintendent of Financial Services and Business Operations.** Furthermore, any purchase perceived as being exorbitant or inappropriate is subject to review, and if deemed excessive or inappropriate, must be reimbursed to the District. Cardholders who violate the P-Card Guidelines will be subject to disciplinary action, up to and including cancellation of the P-Card and termination of employment.

The P-Card shall not/cannot be used to purchase/pay for the following items:

- a) Any goods or services from Federal Funds and/or Special Revenue Funds
- b) Gift cards (Gift card purchases cannot be purchased for any reason using any funds, including student and campus activity funds. If gift cards are purchased, the cardholder will be held responsible for reimbursing SAISD.)
- c) Alcoholic beverages
- d) Personal purchases
- e) Cash Advances
- f) Contracted/Consultant Services
- g) Inventory items available in the District's Warehouse at the time of need
- h) Chemicals and hazardous materials requiring special environmental reporting
- i) Furniture and equipment (Refer to Administrative Procedure C-21 Inventory Control of Fixed Assets for further details on the appropriate procedure for purchasing furniture and equipment.)
- j) Fuel when in the San Antonio Metropolitan area if receiving a travel allowance. (Exception: Transportation Department Buses)

Exceptions for Prohibited Purchases:

A written request for exceptions to prohibited purchases must be submitted by the Approving Official/Department Supervisor to the Associate Superintendent/CFO of Financial Services and Business Operations for final approval prior to purchase. Failure to comply may result in card(s) being revoked. Written requests should contain:

- Requestor's Name, Role, Date
- Approving Official's Name, Role, Date
- Reason for Usage
- Estimated Cost of Purchase

State Sales and Use Tax

San Antonio ISD is a tax-exempt entity and is not subject to state sales tax for purchases within the state of Texas. It is the responsibility of the cardholder to inform the vendor that the transaction will be tax-exempt prior to processing the sale. Be sure to present the Texas Sales and Use Tax Exemption Certification form to the vendor to make them aware that SAISD is a tax-exempt organization. If the vendor charges sales tax, the cardholder must contact the vendor and obtain a credit or reimburse the District for sales tax charged. Do not accept cash as reimbursement to settle the sales tax error. Instruct the vendor to credit the P-Card that was charged. Erroneously paid tax is the responsibility of the cardholder.

State Hotel Occupancy Tax

In State: The District is exempt from the state tax portion of **Texas** hotel occupancy taxes but is required to pay hotel city/occupancy taxes within the state of Texas. If Texas state hotel taxes are charged, the cardholder will be responsible for contacting the vendor for a credit or reimburse the District for state hotel taxes charged.

Out-of-State: The District is not exempt from other states' hotel and occupancy taxes; therefore, these taxes are permitted.

When reserving a hotel room over the phone, the P-Card may be used to **HOLD** the room, *IF and ONLY IF*, the hotel confirms that a transaction will not occur until the card is presented in person. Hotels may “pad” (add money) to an authorization placed against the P-Card. This is common practice to protect the hotel against theft, damages, unpaid contractual gratuity, movies viewed in the room, etc. This authorization, sometimes called a “reserve” or “hold” will affect the P-Card’s available balance for that cycle until the transaction is posted. If the transaction is not finalized, those funds will not become available until the new cycle begins. Before signing the receipt, be sure to review all charges that will be posted to the P-Card.

Vehicle rentals and airfare purchases are **not** exempt from sales tax.

Gratuity/Tips

Restaurant Meals

Gratuity/tips shall not be reimbursed by state law. Accordingly, gratuity/tips may not be charged to the P-Card unless it is automatically included by the merchant as a mandatory gratuity due to the size of the party served (i.e. gratuity of 15% for a party of 5 or more). A cardholder who voluntarily wishes to provide a tip shall do so from his/her personal funds and not charge it to the P-Card. Otherwise, the cardholder must reimburse the District for all tips voluntarily paid with the P-Card on or before the P-Card packet is due in accounting.

Taxi/Shuttle/Uber Transportation

Gratuity/tips shall not be reimbursed by state law. A card holder who voluntarily wishes to provide a tip for a driver may do so from his/her personal funds and not charge it to the P-Card. Otherwise, the cardholder must reimburse the District for all tips voluntarily paid with the P-Card on or before the P-Card packet is due in accounting.

V. SUBMITTING SUPPORTING DOCUMENTATION

Receipts/Proof of Purchase

It is the cardholder's responsibility to obtain **itemized sales receipts**, internet/e-mail confirmations (e-receipts) for travel arrangements or packing lists for all purchases using the P-Card and submit the originals to Finance.

Acceptable Receipts contain:

- Vendor/merchant name
- Date of transaction
- Clear description of the items purchased
- Detailed cost or the order which includes sales tax charged and delivery charges.

Unacceptable Receipts

Unacceptable receipts are those **without the purchase item description**; receipts with vague item descriptions such as "gen mdse", "misc", "tax exempt item", "item 1", product numbers and/or serial numbers; and receipts without the vendor name, date of transaction or amount paid to vendor are unacceptable. Meals charged to hotel room must have an itemized receipt of food purchased. **A receipt submitted for purchases shall reflect only eligible items. If you make a personal purchase, do not use the District P-Card even if your intention is to reimburse SAISD for said charges.** See Exhibit 2 for examples of acceptable and unacceptable receipts.

NOTE: If a receipt is lost or is **not itemized**, it is the cardholder's responsibility to obtain a duplicate copy from the vendor. If the cardholder is unable to obtain a copy of the receipt, the cardholder will be required to reimburse the District with his/her personal funds for the unsupported transactions.

Single User Charges

A cardholder may use the P-Card to pay only for his/her authorized charges. The only exceptions are for food and tickets for fieldtrips and food for working staff meeting. Otherwise the use of the P-Card to pay for two or more persons is unacceptable. (Additional information for fieldtrips and a working staff meeting is found below.)

Other Supporting Documentation

In addition to receipts, other documentation may be required to complete the P-Card packet submitted to the Accounting Department, such as agendas or meeting attendee sign in sheets when meals are purchased.

Purchasing Card Charges Form

The Purchasing Card Charges Form (see Exhibit 3) must be filled out completely, stating the date of the transaction, vendor, purpose/justification of each purchase made in the description area, account code to be charged and amount of each transaction. Account codes used should correspond to the type of purchase made. The transactions should be listed on the P-Card Charges Form in the same order in which they appear on the statement. Furthermore, the total amount on the P-Card Form including sales tax and tips to be reimbursed to the District must equal the balance due on the P-Card statement. The form must be signed by the cardholder and the cardholder's supervisor prior to submission to the Accounting Department by the due date specified in the e-mail sent to the cardholder. If the

cardholder is unavailable to sign the P-Card Charges form by the due date because of an absence, all receipts and credits should be forwarded to the Approving Official (AO) who will review and submit a signed statement to the Program Administrator. If the AO is unavailable, the AO's designee should approve monthly statements.

Food and Tickets for Field Trip Purchases

When purchasing meals or food items or tickets for a field trip event, a list of names for those in attendance is required as additional documentation. The cardholder must use discretion when purchasing meals/food. The District reserves the right to require cardholders to reimburse charges that are deemed unacceptable or exorbitant.

Reminder: Tips may not be charged unless gratuity is added as a **mandatory charge** due to the size of the group.

Food for a Working Staff Meeting

When purchasing meals or food items for a working meeting an agenda and a signed list of names for those in attendance is required as other supporting documentation. The appropriate Associate Superintendent, Assistant Superintendent or Deputy Superintendent shall sign and date authorization for the purchase of items for a working staff meeting.

The cardholder must use discretion when purchasing meals/food. The District reserves the right to require cardholders to reimburse charges that are deemed unacceptable or exorbitant.

Reminder: Tips may not be charged unless gratuity is added as a **mandatory charge** due to the size of the group.

Travel Policies

All District Travel Policies, Procedures and Guidelines shall be followed, as established and may be viewed on-line at:

<http://www.saisd.net/admin/finance/travel.shtm>

Travel Forms

If paying for hotel, flight or registration charges, an approved Trip Authorization Form (completed prior to the trip) **and a Travel Worksheet form** (completed after the trip) is required. It is best to plan in advance in order to utilize the District's online purchase requisition system.

P-Card Packet

The cardholder will submit the P-Card Packet (contents of the P-Card Packet is explained below) to his/her Approving Official (AO) for review and approval and then to the Accounting Department for record keeping.

- Cardholders will receive their monthly statement from the Alternate Program Administrator via email. These statements should be reconciled to the receipts and other supporting documents. Discrepancies between the receipts and statement should be resolved between the cardholder and supplier. Original receipts and related documentation should be attached to the Purchasing Card Charges Form, signed and then forwarded to the AO for review and approval.

- The Cardholder should maintain copies of statements and receipts. All original documents will be maintained and filed by the Accounting Department.
- The Cardholder and AO must ensure the approved statement is sent to the Accounting Department no later than the 16th business day of each month.
- The Alternate Program Administrator will track and monitor statements received. Reports will be sent monthly to AO indicating when a statement has not been received or received excessively late.

The P-Card Packet consists of the following items

- Completed P-Card Charges Form signed by cardholder and Approving Official
- P-Card Statement
- Original itemized sales receipts for each transaction
- Roster of participants for meals, refreshments and field trip event tickets
- Approved Trip Authorization form and completed Travel Worksheet for charges related to travel on the P-Card
- Personal reimbursement check made payable to SAISD for non-authorized or unapproved charges to P-Card such as sales tax charges, voluntary tips, unauthorized charges, and/or lost or non-itemized receipts.

NOTE: The documentation submitted must correspond to the monthly statement. Consequently, a P-Card Packet must be submitted for each month. Do not combine multiple statements on one form. Also, do not use multiple forms for one statement. (Multiple forms are acceptable if the number of transactions exceed the number of lines on the P-Card form. However, the total of all the forms must equal the balance due on the P-Card statement).

A CARDHOLDER WILL BE CONSIDERED IN VIOLATION OF POLICY/ PROCEDURES WHEN DOCUMENTATION AND REIMBURSEMENT OWED TO THE DISTRICT IS NOT MADE BY THE 16TH CALENDAR DAY OF EACH MONTH.

Failure to submit timely monthly reports to the Accounting Department

- Two consecutive late submissions will result in revocation of the P-Card

Compliance

Use of the Purchasing Card does not relieve the cardholder from complying with Federal, State, Local laws, ordinances, regulations, and Board of Education policies and procedures. Cardholders who violate policies and procedures are subject to disciplinary action up to and including termination. Immediate payment of all unauthorized purchases will be required and P-Card privileges are subject to revocation.

VI. AUDIT OF TRANSACTIONS

The District reserves the right to perform periodic reviews of cardholder's transactions to ensure compliance with this policy. Records are subject to audit by District Internal Auditors, state and federal auditors, external auditors, funding agencies, grantors, and other governmental agencies with funding jurisdiction. The Program Administrator shall make records and supporting documentation available to authorized requestors. Violations of this policy will be subject to disciplinary action up to and including revocation of P-Card benefits and termination of employment.

VII. RESOLVING RETURNS, CREDITS AND DISPUTED ITEMS

Returns and Credits

The vendor should issue a credit for billing errors, sales tax, defective merchandise, returned goods or cancelled orders. The credit will appear on a subsequent cardholder statement. If not, contact the vendor.

To return items purchased with the P-Card:

1. Contact the vendor for instructions.
2. Document vendor personnel handling return, return date, tracking numbers
3. Follow up with vendor to ensure returned items were received.
4. Make sure the credit appears on the P-Card statement.
5. Maintain documentation of all credits, returns and exchanges to be attached to the monthly statement.

Disputes and Erroneous Charges

Disputed billings can result from failure to receive the goods purchased, defective merchandise, incorrect dollar amounts, duplicate charges, unprocessed credits, as well as unauthorized charges. If a cardholder has a problem with a purchase or billing resulting from use of the P-Card, the cardholder should first attempt to resolve it directly with the vendor. In most cases, disputes can be resolved between the vendor and the cardholder. If a resolution cannot be reached, the cardholder should submit a Statement of Disputed Items Form with supporting documentation to JP Morgan Chase Bank and a copy to the Program Administrator. All unresolved errors or disputes should be communicated to the Program Administrator and JP Morgan Chase Bank within 60 days of the original transaction.

NOTE: Do not accept cash under any circumstance. A credit must be made to the P-Card that was charged.

VIII. GENERAL INFORMATION

Reporting a Lost or Stolen Card

Cardholders must notify JP Morgan Chase and the Program Administrator immediately when a card is determined as lost or stolen. Report a lost or stolen card to JP Morgan Chase by calling **1-800-316-6056** (24 hours a day/ 7 days a week). The cardholder must then contact the Program Administrator by calling 210-554-8387, or via e-mail at rbernal2@saisd.net to notify the Program Administrator that the card has been lost or stolen. A new P-Card will be issued by JP Morgan Chase and delivered to the Program Administrator.

Cancelling P-Cards

If a cardholder is transferring to another department/campus or separating from the District, the P-Card must be cancelled in the following manner:

1. Contact the Secondary Program Administrator in writing with request to cancel the P-Card
2. Cut the P-Card in half and return it to the Secondary Program Administrator.
3. Ensure all charges (if any) on final statement are accurate and submit supporting documentation.

Card Renewal

A renewal P-Card is automatically issued upon expiration of the current card. The Secondary Program Administrator will contact you via e-mail to let you know when the card arrives and will make arrangements for you to pick up your card. The P-Card will only be given to the cardholder.

Card Security

The P-Card is the responsibility of the cardholder and must be kept in a secure location at all times. Ultimately, the person whose name appears on the P-Card, will be held accountable for all charges made to his/her P-Card.

To prevent unauthorized use of the card:

1. Do not give the card or card number to others.
2. Do not give the card number to merchants to keep on file for future use.
3. Do not write or post the account number anywhere.

Exhibit 1

CARDHOLDER PURCHASING CARD AGREEMENT

The San Antonio Independent School District is pleased to issue you this Purchasing Card. It represents trust in you and your empowerment as a responsible agent to safeguard and protect company assets.

I, _____, hereby acknowledge receipt of a San Antonio Independent School District MasterCard Purchasing Card. As a cardholder, I agree to comply with the terms and conditions of this Agreement and the Purchasing Card Guidelines.

I acknowledge receipt of this Agreement and confirm that I have read and understand the Agreement's terms and conditions and the Purchasing Card Guidelines. I understand that I am liable to the San Antonio Independent School District, JP Morgan Chase Bank, NA and MasterCard for all unauthorized charges.

I agree to use this card for San Antonio Independent School District approved purchases only and agree to not charge personal purchases, alcoholic beverages, items to be paid by Federal or Special Revenue Funds, or any other unauthorized purchases. I understand that the San Antonio Independent School District reserves the right to audit the use of this card and report any discrepancies.

I further understand that improper use of this card may result in disciplinary action, up to and including termination of employment. Should I fail to use this card properly, I authorize the San Antonio Independent School District to **deduct from my salary as a payroll deduction** the amount equal to the total of the discrepancy. I also agree to immediately repay to San Antonio Independent School District all amounts owed by me for unauthorized charges even if the San Antonio Independent School District no longer employs me.

I understand that the San Antonio Independent School District may terminate my right to use this card at any time for any reason. I agree to return the card to the San Antonio Independent School District immediately upon request or upon termination of employment.

Cardholder:

Signature: _____

Date (Required): _____

Print Name: _____

Location: _____

Approving Officer:

Signature: _____

Date (Required): _____

Print Name: _____

Phone: _____

Exhibit 2

Receipts

An itemized receipt lists the following:

- Vendor
- Date of Transaction
- Description
- Quantity
- Cost of the item
- Sales tax (if any)
- Delivery charges (if any)

Pages 15 through 17 display examples of Acceptable and “Unacceptable” receipts.

**Exhibit 2
(Continuation)**

Examples of Unacceptable Receipts

YOUR RECEIPT
THANK YOU

06/22/2010 10:59AM 04
000000#9913 CLERK04

DEPT.01	T1	\$7.95
DEPT.01	T1	\$6.99
DEPT.01	T1	\$5.99
DEPT.01	T1	\$5.95
DEPT.01	T1	\$5.95
DEPT.01	T1	\$9.95
DEPT.01	T1	\$9.95
DEPT.01	T1	\$7.95
HOUSE ST		\$84.53
TAX1		\$5.07

ITEMS 110
CHARGE \$89.60



EL TORREON MEXICO
1505 CULEBRA RD
SAN ANTONIO, TX 78201
(210) 736-0756

Sale

Merchant ID: 542929800769648
Term ID: LK324325
05/04/10 16:43:05
Batch#: 000093 Inv #: 000024
Server ID: 11

MASTERCARD Entry Method: S
XXXXXXXXXXXX2421
Seq.#: 0024 Appr Code: 090338
Amount: \$ 41.10
Tip:

Total: 41.10

APPROVED

Customer Copy

CREDIT			
DATE	UNIT OF SALE	CLERK	DUE TOTAL
			28 45
REASON FOR RETURN		OFFLINE	TAX
6064277			38 45

**Exhibit 2
(Continuation)**

**ACCEPTABLE
P-CARD RECEIPT**

San Antonio, TX 78230
(210) 561-0205
05-17-07 S02684 R003

CUSTOMER RECEIPT COPY

INSTITUTIONAL

CUSTOMER ORDER PICKUP
ORDER NUMBER 2684-140990

Judy Moody Declares Inde 210.76N
9780763628000 44 @ 4.79
DISCOUNT 5.99 - 1.20
TAX EXEMPT # 746002167

SUB TOTAL 210.76
TOTAL 210.76

AMOUNT TENDERED

MASTERCARD 210.76 ✓

CARD #: *****
AMOUNT 210.76
AUTH CODE 096094

TOTAL PAYMENT 210.76

Thank you for Shopping at
Barnes & Noble Booksellers
#239873 05-17-07 09:27P Rick

**UNACCEPTABLE
P-CARD RECEIPT**

DOMINO'S PIZZA

248 W. HOUSTON
SAN ANTONIO

Store No. 6888 Phone: 527-9585

Driver: 8982

ORDER #347354

WED 05/17/07 10:00 AM

SAN ANTONIO

Customer Phone:

Card Type : MasterCard

Card Number : *****

Authorization: 817383

Merchant No. : 424205181888

Order Total: 25.85
Tax: 0.00 ✓
TOTAL: 25.85 ✓
TIP: _____
GRAND TOTAL: _____

Sign x _____

I agree to pay the total amount
according to the card issuer agreement
(Merchant Agreement if Credit Voucher)
Merchant Copy - Yellow
Customer Copy - White

**Exhibit 2
(Continuation)**

UNACCEPTABLE RECEIPTS

Receipts are not itemized

HOBBY LOBBY #68
4522 FREDERICKSBURG B-91
SAN ANTONIO TX 78201
210-737-1611

05-17-2007 #6805

3X	3.47	a
• TX SALES	10.41	T
BX	2.49	a
• TX SALES	19.92	T
SUBTL	30.33	
TAXIEX	30.33	
CCARD	30.33	

ITEM 11 ✓
3CL 0085 11:38AM



HOBBY LOBBY #68
4522 FREDERICKSBURG #B-91
SAN ANTONIO, TX 78261
(210) 737-1611

DATE: 05-17-07 TIME: 11:47AM

COUNT NUMBER AMOUNT
***** \$36.33

TRF CODE: 0085 RUC: 755

SIGNATURE

Cardholder acknowledges receipt of goods and/or services in the amount of the total shown herein and agrees to perform the obligation set forth in the cardholder's agreement with the issuer.

**Descriptions such as “TX SALES”,
“Gen Mdse”, or “misc” are NOT
acceptable item descriptions**

