

Procedure 3200-PR(5): Procurement Policy - Debit Card Uses and Responsibilities

Original Adopted Date: September 17, 2025

Status:

Approved

DEBIT CARD EXPENDITURES

1. The District Governing Board empowers the CEO to appoint the appropriate designee to serve as the Chief Fiscal and Procurement Officer (CFO) for the District.
2. The CFO will ensure the DEBIT card procedure is followed as outlined in a fair and consistent manner.
3. The CFO will determine the debit card account limit and individual transaction limit based on District business requirements and procurement procedures. The CFO may adjust the monthly card limit and individual transaction limits.
4. It is the duty of all District card users to ensure that all transactions are for an appropriate and authorized business purpose, budgeted, properly documented, and reconciled monthly. Capital expenditures may not be made with a District debit card. Card users will be required to document any missing receipts and provide sufficient detail that satisfies the expenditure was for an authorized business purpose.
5. It is the responsibility of the card user to immediately notify the bank and the CFO if the debit card is lost or stolen.
6. The CFO shall cancel debit card if it is no longer needed, theft or misuse is discovered.
7. Debit card transactions will be reviewed in detail by an appropriate fiscal representative of the District and/or CFO.
8. Disputed transactions, depending on the circumstances, may be resolved at the supplier level or reimbursed to the District by the card user.
9. District debit cards shall not be used for personal or unauthorized expenditures. Card user will be held liable for any inappropriate or unauthorized expenditures and will be required to reimburse the District for inappropriate or unauthorized expenditures.

DEFINITIONS

- Authorized Purchases - Purchases that are budgeted for legitimate business purposes and supported by appropriate documentation, reconciled, approved, and reviewed monthly.

- Business Purpose - Appropriate debit card expenditures made in accordance with the District Procurement Policy during the course of conducting day-to-day business that are in the best interest of the District using District funds in a fiscally responsible manner. Inappropriate expenditures may include, but are not limited to purchases of tobacco, alcohol, drugs, lottery tickets, premium grade fuel, etc. If a debit card user is unsure about the suitability of a purchase, inquire with the CFO.
- Capital Expenditure - All items of furnishings and equipment which are capitalized within the guidelines for budgeting, accounting, and reporting for Arizona community colleges.
- Debit Card - A debit card is a card issued by a bank, business, or other financial institution that authorizes the holder to buy goods or services on credit up to an agreed limit.
- Documentation - Detailed receipts or statements issued by the business where the credit transaction was negotiated.
- Reconciliation - Using the appropriate District Debit Card Monthly Reconciliation Form, identify appropriate general ledger expenditure account and description for debit card charges and ensure proper documentation is available and included for all transactions.
- Second-level approval - Reconciliations will be independently reviewed, and individual charges will be approved or disputed by an appropriate fiscal representative of the District to ensure charges are:
 - Used for an authorized business purpose;
 - Properly documented; and
 - Expenditure accounts and description used are appropriate.