# AUTHORIZATION AND CONTROL OF EXTRACURRICULAR ACCOUNT DEBIT/PROCUREMENT CARD USE

## 1. Authorization and scope

The governing body authorizes the use of an ECA debit/procurement card, subject to applicable law, Indiana State Board of Accounts requirements, and the controls established in this resolution.

The card is a payment method only. Its availability does not authorize an expenditure that is otherwise prohibited, permit the use of an inappropriate fund, or replace required purchasing and expenditure approvals.

## 2. Specifically authorized purposes

The ECA debit/procurement card may be used only for the following purposes, when the expenditure is allowable from the specific ECA fund being charged and has received the required prior approval:

1. Student registration and entry fees for approved extracurricular conferences, conventions, competitions, contests, and student leadership events, including events sponsored by career and technical student organizations.
2. Student-organization membership dues and affiliation fees payable from the applicable ECA fund.
3. Lodging, transportation, parking, and meals associated with approved extracurricular travel for participating students and authorized accompanying employees, subject to applicable travel policies.
4. Supplies, materials, decorations, and printing for approved student clubs, student organizations, extracurricular competitions, and school-sponsored extracurricular events.
5. Merchandise and supplies for approved extracurricular fundraising activities, concessions, and student-organization sales.
6. Admission fees and tickets for approved extracurricular activities and events.

These purposes include purchases made online, by telephone, or in person. The method of purchase does not expand the purposes authorized by this resolution.

An expenditure outside these categories is not authorized under this resolution. Any expansion of permitted purposes requires approval by the governing body through an amendment to this resolution.

## 3. Prohibited uses

The card shall not be used for:

- Personal purchases or expenses unrelated to an authorized extracurricular purpose.
- ATM withdrawals, cash advances, cash back, or checks drawn against the card.
- Payroll, employee compensation, or payments intended to bypass payroll procedures.
- Purchases properly chargeable to school corporation accounts rather than ECA funds.
- Transactions that would overdraw the ECA bank account or the individual activity fund being charged.
- Splitting purchases to avoid approval requirements or spending limits.
- Any purchase prohibited by law, SBOA requirements, governing-body policy, or restrictions applicable to the funding source.

## 4. Custody and authorized users

The governing body designates the ECA Treasurer as the official responsible for card custody, issuance, and transaction records.

The Assistant Director and ECA Treasurer are designated as authorized users. An employee serving as a sponsor or chaperone for an approved extracurricular activity may receive temporary use of the card only after written authorization by the Assistant Director and issuance by the ECA Treasurer.

Students shall not possess or use the card.

The card shall be secured when not in use and returned to the ECA Treasurer immediately after the approved purpose has been completed or, for travel, on the next business day following return. Card numbers and security information shall not be stored in personal shopping accounts or shared with unauthorized individuals.

## 5. Prior approval and available funds

Before a purchase is made:

1. The employee requesting the purchase shall identify the vendor, specific purpose, estimated amount, and ECA fund to be charged.
2. The ECA Treasurer shall verify that the expenditure is appropriate for the identified fund and that sufficient unobligated funds are available.
3. The Assistant Director shall be second approval.
4. Any additional approvals required for the activity, travel, purchase, or funding source shall be obtained.

The approved amount is the spending limit for that purchase or activity. An increase requires additional written approval before further spending occurs.

No employee may approve their own purchase request.

## 6. Card-use log

The ECA Treasurer shall maintain a card-use log containing:

- Name and position of the employee requesting or using the card.
- Approved purpose and vendor.
- Estimated or approved purchase amount.
- ECA fund and account number to be charged.
- Date the card was issued and date returned.
- Actual transaction date and amount.
- Reference to the purchase authorization and supporting documentation.

Purchases made directly by the ECA Treasurer, including online purchases, shall also be entered in the log.

## 7. Receipts and supporting documentation

The employee making the purchase shall submit an itemized receipt or invoice and documentation of the extracurricular purpose to the ECA Treasurer within one business day of purchase or return from approved travel.

Documentation shall identify the goods or services purchased, vendor, date, amount, and activity or organization benefiting from the expenditure. For group travel or meals, documentation shall also identify the participating group and attendees.

A bank statement, card statement, or card slip alone is not sufficient supporting documentation.

Missing receipts shall be reported immediately. The employee shall attempt to obtain a duplicate itemized receipt from the vendor. A written explanation of a missing receipt does not replace the obligation to obtain adequate supporting documentation.

## 8. Accounting and independent review

All card transactions shall be recorded promptly in the ECA accounting records and charged to the appropriate individual activity fund. Card use shall not bypass purchase orders, claims, expenditure approvals, or other required accounting procedures.

The ECA Treasurer shall reconcile card transactions to the bank statement, card-use log, approvals, receipts, and accounting records at least monthly.

Reviews shall be documented by signature or electronic approval and date. Unexplained or unauthorized transactions shall be reported promptly to the Director and investigated.

## 9. Security and violations

Lost or stolen cards, suspected fraud, or unauthorized transactions shall be reported immediately to the ECA Treasurer and Assistant Director. The ECA Treasurer shall promptly contact the financial institution to secure the account.

Failure to follow this resolution may result in suspension or revocation of card privileges and other action consistent with governing-body policy and applicable law. Suspected misuse shall be referred for further review as appropriate.

## 10. Implementation and effective date

The Assistant Director and ECA Treasurer shall implement this resolution, provide instructions to authorized users, and maintain records demonstrating compliance.

This resolution supplements prior authorization of the ECA debit/procurement card and supersedes any conflicting provisions of that authorization. It becomes effective upon adoption.