



**Series:** Accounts Payable  
**COA:** FIN 2, 7.03, 7.10-13, RPM 5  
**CFOP:**

**Procedure Name:** Merchant Gift Cards  
**Procedure Number:** AP-490  
**Revision #/Date:** (1) 2/4/09  
**Effective Date:** 3/01/08

**Applicable to:** All CBCB Staff

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**SUBJECT:** Merchant Gift Cards

**PURPOSE:** CBCB purchases merchant gift cards to be used to facilitate the procurement of emergency and/or minor approved allowable expenditures by staff members on behalf of their clients in accordance with CBCB business. The following procedure is intended to provide adequate internal control and accountability for the purchase and use of this payment format.

**PROCEDURE:**

**References**

CBCB Policies/Procedures: AIM# 10, AIM# 11, AP-410, AP-415, AP-432, AP-440, GOV-202, GOV-203

Florida Sales & Use Tax Exemption Certificate

Merchant Gift Card Request Form

Reimbursement Voucher – Expenses Other Than Travel

DCF Guidelines on Expenditures by CBC Providers for Foster Care & Related Services -7/1/2007

**Requesting the Use of Merchant Gift Cards**

1. All requests for Merchant Gift Cards must have appropriate approval as outlined in procedure AP-432, Purchase Authorization List.
2. The request should be made on the Merchant Gift Card Request Form (MGCR). Incomplete forms will be denied.
3. Upon receipt of an approved MGCR, either the Chief Executive Officer (CEO) or the Chief Operating Officer (COO) will make a determination regarding the appropriateness of the need for the gift card and confirm the funding source.
4. Upon approval of either the CEO or COO, the request shall be forwarded to the Chief Financial Officer (CFO) for final review and approval.

5. The CFO will issue approval/denial to the requesting Purchaser of the Merchant Card via email. For those requests that are approved, this email will be printed and attached to the MGCR. Denied requests will be filed in the CFO's office. Approved requests will be forwarded to the Accounting Department for payment processing.

### **Purchasing the Cards**

1. Upon receiving an emailed approved request, the Purchaser designated on the approved MGCR will proceed to purchase the Merchant Gift Card. The purchase will be made with a personal or company credit card, etc., as applicable.
2. For services purchased with Merchant Gift Cards that are funded by the DCF contract or as stipulated by restrictive clauses of other contracts, a receipt(s) must be obtained from the client using the card. The receipt(s) must list the details of the services purchased.
3. The Purchaser of the card(s) will submit a reimbursement form request for the purchase of the Merchant Gift Card on the Reimbursement Voucher – Expenses Other Than Travel form.
4. The completed Reimbursement Voucher – Expenses Other Than Travel form will be sent to the Accounting Department for processing. This form must be accompanied by receipts as detailed above. The original approved MGCR will be attached to the reimbursement voucher submitted to the Accounting Department for processing. All reimbursements will be issued as outlined in fiscal procedures: AP-440, AP-410, and AP-415.

### **Security of Merchant Gift Cards**

1. By practice, no Merchant Gift Card inventory will be maintained at CBCB. Any Merchant Gift Cards used at CBCB will be purchased on an "as needed" basis as outlined above.
2. If a Merchant Gift Card(s) is purchased but subsequently not used, the card(s) will be returned to the CFO. The CFO will keep a log of the inventory of available Merchant Card(s) and subsequent usage. In turn, they will be kept in a locked safe in the office of the CFO. Adjusting journal entries will also be recorded to account for the available Merchant Card(s) on the general ledger and their subsequent dispersal.
3. The CFO may choose to delegate authority in the management of the Merchant Gift Cards to a staff designee.
4. At all times, any purchased Merchant Gift Card will be kept in a secure location until delivered to the user or returned to the office of the CFO.

### **Authorized Uses**

1. The expenditures associated with the use of Merchant Gift Cards will include but are not limited to the following:

- Gas
- Food
- Phone Cards
- Emergency Clothing
- Infant Formula
- School Purchases
- Other Miscellaneous Allowable Client Expenditures

2. Alcohol may not be purchased.

**Unauthorized Uses**

1. Any unauthorized or undocumented usage of a Merchant Gift Card will be invoiced to or deducted from the payroll of the applicable CBCB employee serving as the custodian of the card.
2. Any unauthorized or undocumented Merchant Gift Card purchases will be invoiced to or deducted from the payroll of the applicable CBCB employee incurring the charge.
3. **Employee purchases made with a gift card should not include Sales Tax. Sales Tax is an unauthorized expenditure for staff and will become the responsibility of the employee.** Tax Exemption Forms are accessible from the shared drive G:\shared documents\Finance Folders\Corporate Documents\Tax Exemption\Florida Sales & Use Tax Exemption Certificate.
4. Consistent unauthorized or undocumented business or personal usage of a Merchant Gift Card will be grounds for disciplinary action up to and including termination.
5. Merchant Gift Cards are not to be used for Employee Incentive Programs, employee travel expenditures or any other expenditure that would constitute a taxable benefit to the employee.

BY DIRECTION OF THE CHIEF EXECUTIVE OFFICER:



DR. PATRICIA NELLIUS-GUTHRIE  
Chief Executive Officer  
CBC of Brevard, Inc.

APPROVAL DATE: 3/26/09