

PROCEDURE

Series:	Accounts Payable	COA: FIN 2, 7.03, 7.10-13, RPM 5
Procedure Name:	Merchant Gift Cards	
Procedure Number:	AP-490	
Reviewed Date:	2/25/23, 10/21/15, 04/16/24, 11/7/25	
Revision #/Date:	2/4/09, 8/11/14, 4/30/2019	
Effective Date:	3/01/08	
Applicable to:	All Family Partnerships of Central Florida (FPOCF) Staff	

SUBJECT: Merchant Gift Cards

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

PROCEDURE:

References

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

Florida Sales and Use Tax Exemption Certificate

Merchant Gift Card Request Form

Reimbursement Voucher – Expenses Other than Travel

DCF Guidelines on Expenditures by FPOCF Providers for Foster Care and 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 are denied.
3. Upon receipt of an approved MGCR, either the President and Chief Executive Officer (CEO) or the Chief Financial Officer will decide regarding the appropriateness of the need for the gift card and confirm the funding source.
4. The Chief Financial Officer or designee appointed by the President and CEO in the absence of the Chief Financial Officer 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 are filed in the Chief Financial Officer office or designee appointed by the President and CEO in the absence of the Chief Financial Officer.

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 an expense report (for personal credit card usage) or upload expenditure information (if agency credit card was utilized) through the SAP/Concur Platform.

Security of Merchant Gift Cards

1. By practice, no Merchant Gift Card inventory is maintained at any FPOCF locations. Any Merchant Gift Cards FPOCF utilized are 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) is returned to the Chief Financial Officer or designee appointed by the President and CEO in the absence of the Chief Financial Officer.
3. The Chief Financial Officer or designee appointed by the President and CEO in the absence of the Chief Officer 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 are kept in a secure location until delivered to the user or returned to the office of the Chief Financial Officer or designee appointed by the President and CEO in the absence of the Chief Financial Officer.

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 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 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 agency's shared drive. exemption Form.
4. Unauthorized or undocumented business or personal usage of a Merchant Gift Card is grounds for disciplinary action up to and including termination.
5. Merchant Gift Cards are not to be used for any expenditure that would constitute a benefit to the employee.

BY DIRECTION OF THE PRESIDENT AND
CHIEF EXECUTIVE OFFICER:



PHILIP J. SCARPELLI
President and Chief Executive Officer
Family Partnerships of Central Florida

APPROVAL DATE: 12/9/2025