



## City of Sacramento City Council

915 I Street, Sacramento, CA, 95814  
[www.CityofSacramento.org](http://www.CityofSacramento.org)

**Meeting Date:** 8/9/2012

**Report Type:** Staff/Discussion

**Title:** Audit of Mayor and Council Office Credit Card Use

**Report ID:** 2012-00709

**Location:** Citywide

**Recommendation:** Pass a Motion 1) directing the City Manager to engage the City's external auditor to conduct an audit of the transactions on city purchasing cards in the Mayor and Councilmember offices. 2) authorizing the City Manager to execute a supplemental agreement with Macias, Gini and O'Connell to execute this scope of work for a cost not to exceed \$12,000 and authorizing the use of the General Fund Administrative Contingency for this purpose, if necessary.

**Contact:** Leyne Milstein, Finance Director (916) 808-8491, Finance Department

**Presenter:** Leyne Milstein, Finance Director (916) 808-8491, Finance Department

**Department:** Finance

**Division:** Budget Office

**Dept ID:** 06001411

### **Attachments:**

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- 1-Description/Analysis
  - 2-Attachment 1-Administrative Policy Instructions
  - 3-Attachment 2-Purchasing Card Program
- 

### **City Attorney Review**

Approved as to Form  
Grace Arupo  
8/1/2012 8:29:00 AM

### **Approvals/Acknowledgements**

Department Director or Designee: Leyne Milstein - 7/31/2012 4:49:52 PM



## Description/Analysis

**Issue:** On July 31, Councilmember Cohn requested that an item be placed on the agenda for the August 9 Council meeting to direct the City Manager to engage the City's external auditor, Macias, Gini and O'Connell to review the City credit card activity of the Mayor and Council Office over the last three (3) fiscal years (FY2009/10, 2010/11 and 2011/12).

**Policy Considerations:** Expenditure of City resources are for the singular purpose of conducting City business. The City's purchasing card program provides an efficient, cost-effective method of purchasing and paying for small dollar transactions. City Administrative Policy #6 (Attachment 1) and the 2005 Purchasing Card Program User's Guide (Attachment 2) provide the general guidelines and procedures for the City's procurement card program. The audit of the Mayor and Council cardholder's activities will be performed to determine consistency with those guidelines and procedures. Any inconsistencies identified with the City's policies and procedures will be included in the audit report. The external auditor has estimated that the audit will be completed within two weeks of the receipt of the transaction documentation.

**Economic Impacts:** None

**Environmental Considerations:** Not applicable.

**California Environmental Quality Act (CEQA):** This report concerns administrative activities that will not have a significant effect on the environment, and that do not constitute a "project" as defined by CEQA Guidelines Section 15061(b)(3); 15378(b)(2).

**Sustainability:** Not applicable.

**Commission/Committee Action:** Not applicable.

**Rationale for Recommendation:** This report provides information as requested by the City Council.

**Financial Considerations:** The Department of Finance has an existing contract for external audit work with Macias, Gini and O'Connell. Staff will work with Macias to add this additional scope of work to the existing contract. As such, staff is also requesting authority to execute a supplemental agreement if necessary to complete this scope of work at an additional cost not to exceed \$12,000. The additional costs associated with this scope of work will be funded from the General Fund administrative contingency, if necessary.

**Emerging Small Business Development (ESBD):** Not applicable.



CITY OF SACRAMENTO

ADMINISTRATIVE POLICY INSTRUCTIONS

Topic: Purchasing Card Program (Debit Card)

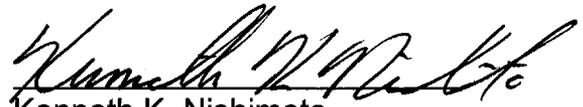
Effective Date: 7/1/98

From: Administrative Services Department  
Procurement Services Division

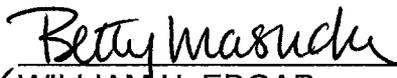
Supersedes: New

To: Department Directors/Division Managers

Section: API #6

  
Kenneth K. Nishimoto  
Director of Administrative Services

APPROVED:

  
 WILLIAM H. EDGAR  
City Manager

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## PURCHASING CARD PROGRAM

### 1. SCOPE AND PURPOSE

- 1.1 Scope: This Administrative Policy Instruction (API) addresses the use of debit cards for the purchase of supplies and services for the City. The City has entered into a contract with the Bank of America for the administration of a MasterCard Purchasing Card Program.
- 1.2 Purpose: To provide guidance for use of the Purchasing Card for making purchases of supplies and services. This API deals with the administration of the Purchasing Card Program, credit and transaction limits, vendor restrictions, statement reconciliations and payments, and cardholder responsibilities. The Purchasing Card Program is administered by the Procurement Services Division. The Procurement Services Division is located at:

City Corporate Center South (Corp. Yard)  
5730 - 24th Street, Building # 4  
Sacramento, CA 95822-3699

Phone: (916) 433-6240 FAX: (916) 399-0263

### 2. PROGRAM & SITE ADMINISTRATORS

- 2.1 The Procurement Services Manager (or his/her designee) is the Program Administrator. The Program Administrator maintains contact with the Bank of America representative and should be contacted for questions or problems one might encounter. The Administrator can be contacted by calling Purchasing at 433-6240.
- 2.2 A Site Administrator is designated to keep documentation for the Purchasing Card activities in each Division. Site Administrators are knowledgeable about the Program and can provide assistance with Purchase Card changes (e.g. credit limits, Purchasing Card information, etc.). Contact should be initially made with the Site Administrator, who will refer questions or problems to the Program Administrator when needed.

### 3. CREDIT LIMITS & TRANSACTION LIMITS

- 3.1 Each Purchasing Card has a monthly credit limit. This credit limit is established based on the average monthly purchases made by an organization and as approved by a Division Manager or Department Director. Changes to the credit limit may be made by contacting the Program Administrator.
- 3.2 Each Purchasing Card also has a single transaction limit. This limit is normally \$3,000.00 (i.e., the discretionary purchase amount below which no competitive bidding

is required), but can be less if desired by the requesting division. A transaction consists of the total purchase price, including tax and freight. Attempts should not be made to make a purchase greater than the approved single transaction limit amount, nor should vendors be requested to make multiple billings in order to avoid the single transaction limit amount.

#### 4. RESTRICTED VENDORS

- 4.1 The Purchasing Card Program allows for the exclusion of some vendor classifications or commodity groups. If an organization wishes to restrict the use of the Purchase Card to certain vendor classifications or commodity groups, contact Purchasing for clarification and assistance.

#### 5. MONTHLY STATEMENTS & RECONCILIATIONS

- 5.1 The Purchasing Card billing system is an individual bill/central pay arrangement. Each individual cardholder will receive a monthly statement for review and reconciliation to the cardholder's records of individual transactions. Comprehensive statements are also received by the Administrative Services Department for all cardholder transactions. Statements are automatically paid to the bank through a direct charge to the City's bank account. Each month, the Accounting Division will prepare a journal voucher to charge the total of the individual cardholders' monthly charges to the cardholders' designated agency/organization as an expenditure against object code number 4950. It is the department's responsibility to prepare a journal voucher to reclassify the expenditures charged in object code 4950 to the desired expense account (other object codes) for budgetary tracking and management reporting.

#### 6. CARDHOLDER RESPONSIBILITY

- 6.1 Each individual to whom a card is issued is responsible for safeguarding that card. All cards will be issued in an individual's name, and are to be used for **City business purposes only**. The individual named on the card is the only one authorized to use the Purchasing Card, and when not in use the card should be secured in a safe place.
- 6.2 If the Purchasing Card is lost or stolen, report it immediately to the Bank of America at (800) 305-7735. Representatives are available seven days a week, 24 hours a day. In addition, notify the Program/Site Administrator of the loss and follow up to obtain a replacement Purchasing Card.

#### 7. OBTAINING A PURCHASING CARD

- 7.1 The complete Purchasing Card Request package, as well as the Purchasing Card Program User's Guide, can be obtained by calling the Purchasing Office at 433-6240.

# City of Sacramento



## PURCHASING CARD PROGRAM

### *USER'S GUIDE*

The Purchasing Card Program is Administered by:  
Procurement Services Division  
915 I St. - 2nd Floor  
Sacramento, CA 95814  
(916) 808-6240

May 2005

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## THE OVERVIEW

The purpose of the *City of Sacramento* Purchasing Card Program (The Program) is to establish an efficient, cost-effective method of purchasing and paying for small dollar transactions. The Program can replace some purchase orders, payment vouchers and petty cash transactions.

This User Guide provides the general guidelines for using your Purchasing Card. Please read it carefully. Your signature on the Cardholder Agreement indicates that you understand the intent of the Program and agree to follow the established guidelines. Also included is a page with the specific guidelines for your City organization. It includes your Program and Site Administrator(s) and Accounts Payable contacts for questions you may have. It also includes your Single Transaction Limit, expense items to charge to the Purchasing Card and the expense class to use.

You should review the following important points before using the Purchasing Card:

- \* Your Purchasing Card is issued in your name. All purchases made on the Purchasing Card must be only yours. You are responsible for the security of your Purchasing Card and the transactions made with it.
- \* You can use your Purchasing Card at any Vendor or Service Provider that accepts MasterCard. You may use it for in-store purchases, mail, telephone or fax orders.
- \* You may use your Purchasing Card to purchase supplies and services less than the Single Transaction Limit. Only the Administrator can change a Single Transaction Limit.
- \* Use must not exceed the Credit Limit assigned to the Purchasing Card in a given month. Only the Administrator can change the Credit Limit.
- \* You must reconcile the statement received from the Bank of America to ensure all charges are accurate. This must be done within the time limits set by your organization.
- \* Your Purchasing Card is not intended to avoid or bypass appropriate purchasing or payment procedures. This Program complements the other existing purchasing processes available.
- \* You are not to use your Purchasing Card for personal use.
- \* Your Purchasing Card must be returned to the Administrator upon request or upon your transfer or termination.
- \* You are committing *City of Sacramento* funds each time you use the Purchasing Card. Do not take this responsibility lightly.
- \* **If you do not follow the guidelines for using the Purchasing Card, you could receive disciplinary action, up to and including termination.**
- \* **Use of the Purchasing Card for any purpose other than City business is a crime, and will be prosecuted.**

## **General Information**

### **Program Administrator**

For questions or problems you encounter, A Program Administrator has been designated. This person is knowledgeable of the procedures in this Users's Guide. The Program Administrator has a one-on-one relationship with a Bank of America representative.

### **Site Administrator**

A Site Administrator is designated to keep documentation for the Purchasing Card activities in each Division. Site Administrators are knowledgeable about the Program and can help with Purchasing Card changes (e.g., credit limits, Purchasing Card information, etc.). You should contact the Site Administrator, who will refer questions or problems to the Program Administrator when needed.

### **Cardholder**

Your Division Manager designated you to purchase small dollar supplies and services for your organization.

### **Credit Limits**

The Purchasing Card has a monthly credit limit. This credit limit was established based on the average monthly purchases made by your organization. Your Division Manager has requested the credit limit. To change the credit limit, your Division Manager should complete the Cardholder Account Maintenance Form and forward it to the Program Administrator.

### **Transaction Limits**

Your Purchasing Card has a Single Transaction Limit. A transaction includes the purchase price, including tax and freight. You should not attempt to make a purchase greater than your approved single transaction limit amount. Also, you should not ask Vendors to make multiple charges in order to avoid the single transaction limit amount.

### **Restricted Vendors**

The Program excludes some vendor classifications. The authorization request is declined if you present your Purchasing Card to any of these Vendors. You should contact the Bank of America at (800) 305-7735 if a Vendor is declined and you have reason to think that they should not have been.

### **Monthly Statement**

The Purchasing Card billing system is an individual bill/central pay arrangement. You will receive a monthly "Memo" statement to reconcile. The *City of Sacramento* will receive a periodic statement reflecting all Cardholder's charges. Individual Purchasing Card totals will be charged to the proper organizations following monthly reconciliation.

### **Monthly Review/Reconciliation**

A primary purpose of the monthly review/reconciliation is to ensure the proper expenditure of funds has occurred under this program. It also permits the gathering of data on how, where and for what the Purchasing Cards were used, in order to enhance the Program as needed. Finally, the review is done to ensure that the system works as designed and is properly used.

Two types of reviews will be done. Both reviews are simple and quick. First, you are responsible for doing a self audit on your monthly purchases. Reconciliation is explained later in this guide. The Program/Site Administrator and/or Accounting completes the second review.

It is the primary responsibility of you and your supervisor to make sure the review is done and the simple reconciliation functions are accurately completed.

### **Sales Tax**

The Site Administrator is responsible for reviewing the invoices to determine the necessary accrual for sales and use tax. Any sales tax questions should be directed to your Site Administrator.

### **Safeguarding the Purchasing Card**

Your name and the *City of Sacramento* are on the Purchasing Card. The Purchasing Card and the safeguarding of it are your responsibilities. Your Purchasing Card should be secured as if it was your personal credit card. However, **the Purchasing Card is for *City business purposes only***. You are the only one authorized to use your Purchasing Card. We recommend the Purchasing Card be kept in a safe place, preferably locked up when not in use. If the Purchasing Card is lost or stolen, you should report it immediately to the Bank of America at (800) 305-7735. They are available seven days a week, 24 hours a day. Also, immediately notify the Program/Site Administrator of the loss and follow up on a replacement Purchasing Card.

### **User Maintenance Form**

A User Maintenance Form is available to make necessary changes to your account information. Name changes, transfers, terminations, limit modifications and other miscellaneous changes are processed on this form. The form will be completed and signed by the appropriate Division Manager/supervisor and sent to the Program/Site Administrator before the change is to take effect. Please allow one week for changes to occur.

### **New Vendors**

If there is a Vendor that you do business with who does not currently accept MasterCard, but is interested in accepting the Purchasing Card, you should have the Vendor contact the Program Administrator. The Program Administrator will work with the Bank of America to assess the possibility of establishing them for credit card processing. All Vendors must be directed through the Program Administrator.

## PURCHASING CARD PROCEDURES

### **Purchasing Card Activation**

You must call (800) 535-6807 to activate your Purchasing Card before using it. Sign the back of your Purchasing Card and always keep it in a secure place. Although your name is on the Purchasing Card, it is the property of the *City of Sacramento*.

### **Making A Purchase**

To make your business related purchase, you should call, fax or visit the Vendor. Give the Vendor all necessary information to complete the purchase. You should use the Purchasing Card just like you would any other credit card. You can use your Purchasing Card instead of issuing a purchase order, payment voucher, or petty cash for a purchase up to **\$5,000.00** (or other limit, as may be established for your organization).

Do not give the Vendor a purchase order number when ordering with the Purchasing Card. This will prevent the Vendor from inadvertently sending an invoice to you or Accounts Payable.

The business transaction is complete once you have used the Purchasing Card. You should request a receipt to keep for your weekly Purchasing Card reconciliation. You will have to send this documentation to your organization's Account Clerk for payment to be authorized.

Use normal procedures to handle sales tax. You must tell the Vendor that the purchase is taxable.

### **Authorized Purchases**

Use the Purchasing Card for the purchase of any supply or service authorized by your manager. Record all Purchasing Card activities as instructed in the "Reconciliation" section of this User's Guide.

The total invoice cost from the Vendor must be **\$5,000.00** or less (refer to Credit and Transaction Limit guidelines).

### **Document the Purchase**

It is mandatory to retain all Vendor receipt/documentation to simplify reconciliation for purchases made with the Purchasing Card. Some critical documentation necessary for reconciliation could be:

- \* Vendor Sales Receipt
- \* Itemized Packing Slip/Receiver Advice (includes price information)
- \* MasterCard Charge Slip with itemized description of products/services purchased
- \* An Invoice

Invoices are the most optimal documentation since they itemize your purchases and show charged sales tax. A Vendor's order entry system usually prints an automatic invoice with your processed order. You should instruct the Vendor to send the invoice to your organization, and not to the City Accounts Payable office for payment. Send no further paperwork to the City Accounts Payable office. If you purchase via mail or phone, ask the Vendor to include the receipt with the goods when shipping the product. The receipt is the only original documentation specifying tax paid on the purchase.

### **Purchasing Card Transaction Log**

Enclosed in this User's Guide is a Purchasing Card Transaction Log. The purpose of this Log is to give you a simple, easy-to-use method of keeping track of expenditures made with the Purchasing Card.

The Transaction Log is easy to use. Use a new Transaction Log for each week's purchases. Record information in the Log each time you make a purchase. Use a detailed description of the item so that you, your supervisor and the Auditors can recognize the purchase as an authorized one. Use the (√) column to verify that your documentation for items purchased and received matches the bank statement at the end of each reconciliation period.

*You must always obtain a receipt when using the Purchasing Card.* Keep the receipts in a Receipt Envelope. It is your responsibility to ensure you have a receipt for each purchase.

Post all transactions to the proper work order or account as is the current practice for recording purchases made by other payment methods.

Other uses for the Log would be to track your monthly credit limit to ensure you did not exceed the approved amount each month. The Log and your receipts will be your back-up to the monthly Purchasing Card charges recorded on the monthly report that is provided by Bank of America.

### **Reconciliation**

The Bank of America will send you a Purchasing Card Memo Statement. It will contain the detail charges billed during the previous billing cycle. This statement reflects the charges processed by the Vendors from whom you made purchases.

Your statement will appear much like the statements you receive for your personal credit cards. It contains the transaction date, posting date, Vendor's name and address and the dollar amount charged. You will also notice that the balance due is zero.

The bank automatically deducts the amount of the statement from the City's checking account, and Accounting charges your organization for the total amount of charges on a monthly basis. Debit card purchases are charged to your organization's expenditure budget as expenditure object code 4950. Charges are subsequently reclassified to the appropriate expenditure objects by your organization's Account Clerk, as described below. No payment voucher is necessary.

When you receive the monthly Purchasing Card statement, it is essential that you do the following:

- \* Compare the back-up documentation (summarized in your Transaction Log) to the transactions listed on the current Purchasing Card statement. You should ensure that any exceptions are followed-up for corrections.
- \* Indicate the total dollar amount for each budget object code (e.g., 1180 for inventory, 4461 for small tools, etc.).
- \* Sign the Purchasing Card statement to show your review. Place all supporting receipts in the Receipt Envelope.
- \* Forward the Purchasing Card statement to your supervisor for review and approval.

**Note: This process is MANDATORY and is The Program's principal control. Failure to comply with these procedures could result in cancellation of your Purchasing Card privileges.**

### **Cardholder Organization's Accounts Payable Procedure**

Your organization's Account Clerk will receive and distribute the monthly Purchase Card statements to the cardholders for reconciliation.

- ❖ When reconciled Purchase Card transaction logs are returned to your Account Clerk, they will be checked for being complete and reconciled (balanced).
- ❖ Your organization's Account Clerk will retain the monthly Purchase Card transaction logs and reconcile with the monthly statement.

- ❖ Your organization's Account Clerk will prepare a journal voucher (JV) listing all charges to the various budget organizations and object codes (e.g., 1180 for inventory, 4461 for small tools, etc.). This journal voucher will credit and clear the Accounting charge to expenditure object code 4950, initially recorded when the bank was paid. The JV is to be sent to City Accounting for data entry.

### **Purchasing Card Payment**

You will not pay your monthly statement. The Program does not affect your personal credit rating in any way. The Purchasing Card Program carries corporate, not individual, liability for payment.

### **Errors and Dispute Resolution**

You may, on a rare occasion, find an entry on your statement that does not correspond to your receipts. The amount could be different, you may have some quality or service issues, or you may not recognize the charge. First, you should contact the Vendor. Answers to your problems can usually be resolved between the two of you. When the Vendor corrects the problem, the following month you should see the correction on your Purchasing Card Statement.

Give the dispute to your Program Administrator if you are unable to come to an agreement with the Vendor. They will contact the Bank of America for further assistance.

**Note: Failure to take immediate and appropriate action could result in a loss for the *City of Sacramento* and your charging privileges could be revoked.**

### **Returns**

Update the Transaction Log when you return a purchase. You should validate the following month's statement to ensure that you receive correct credit.

### **Lost, Stolen or Misplaced Purchasing Cards**

The Purchasing Card is City property and should be secured. If it is lost or stolen, contact Bank of America at (800) 305-7735 immediately. Also, notify the Program Administrator. Prompt action can reduce *City of Sacramento* liability for fraudulent activity.

### **Transfers or Terminations**

You are responsible for returning the Purchasing Card to your supervisor upon your transfer or termination. The Program Administrator will deactivate the Purchasing Card and return it to Bank of America.

## SUMMARY

The Program is designed to be simple and easy to use. It is intended to facilitate the purchases necessary to do excellent work. Please be careful to follow all steps outlined to ensure that the *City of Sacramento* is successful in this Program.

Use good judgment and act responsibly when using your Purchasing Card. Your name is on the Purchasing Card and you should be the only one to use it for business activity. Maintain the Purchasing Log and retain all receipts.

Vendors receive payment in approximately three days. Tell the Vendor not to invoice you to avoid duplicate payment.

## **A SIMPLE SIX STEP OVERVIEW**

1. YOU MAKE AN AUTHORIZED PURCHASE (IN PERSON, ON PHONE, FAX OR MAIL).
2. YOU USE YOUR PURCHASING CARD TO PAY FOR THE PURCHASE.
3. YOU SAVE YOUR RECEIPT AND OTHER SUPPORTING DOCUMENTATION. RECORD THE PURCHASE IN YOUR PURCHASING CARD LOG.
4. YOU COMPARE THE PURCHASING CARD WEEKLY OR MONTHLY STATEMENTS WITH RECEIPTS AND LOG FOR ACCURACY.
5. YOU SIGN THE PURCHASING CARD STATEMENT ALONG WITH YOUR SUPERVISOR.
6. YOUR SUPERVISOR SENDS THE APPROVED PURCHASING CARD STATEMENT WITH BACK-UP TO THE ORGANIZATION ACCOUNT CLERKS WHERE IT IS RETAINED FOR INTERNAL AUDIT PURPOSES.

## **ACCEPTABLE PURCHASING CARD USE EXAMPLES**

- \* Parts for maintenance of City equipment
  
- \* Building materials, services, supplies, and tools.
  
- \* Miscellaneous maintenance requirements
  
- \* Office supplies and materials
  
- \* Computer forms, software and maintenance expenses

## **UNACCEPTABLE PURCHASING CARD USE EXAMPLES**

- \* Capital equipment
  
- \* Any Vendor product or service normally inappropriate for use of City funds
  
- \* Any item exceeding your authorized limit
  
- \* Any item for personal use



# City of Sacramento



## PURCHASING CARD PROGRAM

### *General Overview and Card Request Procedures*

The Purchasing Card Program is Administered by:  
Procurement Services Division  
915 I St. - 2nd Floor  
Sacramento, CA 95814  
(916) 808-6240

May 2005

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# City of Sacramento

## Purchasing Card Program - General Overview

### ◆ About the Purchasing Card Program

The Purchasing Card Program is designed to augment the other methods of purchasing that are available to City organizations, such as requisitions/purchase orders, payment vouchers, and petty cash. Use of the Purchasing Card is intended to facilitate timely purchases with a minimum amount of administrative overhead, while retaining necessary accountability. The Purchasing Card Program has the flexibility to allow Card use to be tailored to the needs of individual City organizations.

Functionally, Purchasing Cards are used in a manner similar to an individual's personal credit card, except that Purchasing Cards may have restrictions placed on their use to a greater degree than just the "credit limit" that is common to individual credit cards.

### ◆ Purchasing Cards are for City Business Use Only

The Purchasing Cards are to be used for City business only. Each cardholder will be provided with a User's Guide, and will be required to sign an acknowledgment that the rules governing Card use have been explained and are understood. Failure to adhere to the Card-use requirements will subject cardholders to disciplinary action, up to and including termination. In addition, use of a City Purchasing Card for any purpose other than City business is a crime, and will be prosecuted.

### ◆ Administration

The Procurement Services Division will administer the issuance of Purchasing Cards, and will maintain records of organizations and individuals to whom Cards are issued. Changes in credit limits or other Card spending restrictions will be arranged with the bank through Procurement Services. Cards will be issued in the name of the City of Sacramento and the *individual cardholder*. Each request for issuance of a Purchasing Card will require Department Director or Division Manager approval.

### ◆ Spending Limits

The per-transaction spending limit will normally be set at an amount not greater than \$5,000.00 and the Cards may be restricted from use in some merchant classification categories. The per-transaction limit may be set lower than \$5,000.00 depending on the needs of the cardholder organization. The monthly-cap limits will be set based upon past spending patterns for the organizations participating in the pilot program.

Spending limits can be set individually for each Purchasing Card. The limits can be set

both on a per-transaction basis as well as a monthly-cap basis for each Card. The maximum per-transaction limit has been established at \$5,000.00, since this is the level above which competitive quotations are required. Lower per-transaction limits can be specified by the organization requesting the Card. Monthly-cap limits will be established based on the needs of the individual organizations.

In addition to monetary spending limits, the Cards can be limited to specified types of vendors, based on "merchant classification category" and to a maximum number of separate transactions within a specified cycle (e.g., per day, per month). At the time Cards are requested, the requesting organization will be asked to list merchant classification or other restrictions that should be placed on their Cards.

◆ Documentation, Reconciliation and Payment

A summary billing statement will be provided to the City by the bank on a monthly basis. The bank will automatically charge the City's account at the end of each monthly billing period for the total amount of purchases made City-wide. Detailed transaction statements will also be sent to each individual cardholder, listing all transactions that have been made using the Card during the billing period. Individual cardholders will maintain documentation of each purchase made, and will reconcile their purchases with the bank statement at the end of each billing period. The using organizations will provide organizational totals to the Accounting Division for reconciliation with the bank's City-wide summary statement.

## City of Sacramento

### Purchasing Card Program - Purchasing Card Request Procedures

#### ◆ Steps to Follow to Obtain a Purchasing Card

To obtain a Purchasing Card, the following is required:

1. Submit a Purchasing Card Request package to the Purchasing Office. If you need request package, call the Purchasing Office at 808-6240. The package consists of the following forms:
  - a. City of Sacramento Purchasing Card Request
  - b. Cardholder Set-Up
  - c. Vendor Contact List

You will also be provided with a copy of the Purchasing Card Program User's Guide.

2. Complete the **City of Sacramento Purchasing Card Request** form and the **Cardholder Set-Up** form. Be sure to obtain the signature of the Department Director or Division Manager for authorization of the request for issuance of a Purchasing Card. If you know of a vendor that you want to do business with, but who does not currently accept credit cards, complete the **Vendor Contact List** form. Send all completed forms to the Purchasing Office at mail code 1181. If you need help in completing any of the forms, call the Purchasing Office at 808-6240.
3. After verifying that all required information has been submitted and that the request for a Purchasing Card has been approved by a Department Director or Division Manager, the Purchasing Office will arrange with the bank for a card to be issued. Allow a week to 10 days to receive the Purchasing Card.
4. The Purchasing Office will maintain a listing of all cards issued to the City of Sacramento, including Department/Division organization information, individuals to whom the cards are issued, and any usage restrictions related to the individual cards.
5. If any changes are required for a Purchasing Card after it has been issued, contact the Purchasing Office at 808-6240. The bank will only accept requests from the Purchasing Office for new Purchasing Cards or modifications to existing ones - calls from other City departments will be referred by the bank to the City Purchasing Office.

# City of Sacramento

## Purchasing Card Request

To obtain a Purchasing Card, complete this request form and attach a **Cardholder Set-Up** form.

A Purchasing Card is requested for the following:

Department: \_\_\_\_\_ Division: \_\_\_\_\_

Organization: \_\_\_\_\_ Org. Number: \_\_\_\_\_

Employee Name: \_\_\_\_\_ Social Security #: \_\_\_\_\_

Employee Phone Number: \_\_\_\_\_ Supervisor Phone Number: \_\_\_\_\_

A Purchasing Card is requested for the above-named employee. The employee's signature below acknowledges receipt of the City of Sacramento Purchasing Card User's Guide. *The employee's signature certifies that the employee understands the guidelines for use of the Purchasing Card, and that failure to follow the guidelines can result in disciplinary action, up to and including termination. The employee also understands that use of the Purchasing Card for any purpose other than City business is a crime, and will be prosecuted.*

EMPLOYEE ACKNOWLEDGMENT:

APPROVAL:

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Department Director/Division Manager Signature

\_\_\_\_\_  
Name (Please Print)

\_\_\_\_\_  
Name (Please Print)

\_\_\_\_\_  
Title / Date Signed (Please Print)

\_\_\_\_\_  
Title / Date Signed (Please Print)

Send this completed Purchasing Card Request form, along with the Cardholder Set-Up form, and any Merchant Category Code (MCC) restrictions to the Purchasing Office, Mail Code 1181. Call the Purchasing Office at 808-6240 if you have questions.

a:\OvrVu&CardReq-997 (rev. 8/20/04)

NAME: _____	ORG #: _____	Purchasing Use Only

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**Cardholder Information**

Bank Number:	* NOTE: ALL FIELDS WITH AN ASTERISK REQUIRE AN ENTRY
Company Number:	5200043
Company Name:	CITY OF SACRAMENTO
Name Line 1:	*
Name Line 2:	CITY OF SACRAMENTO
Address Line 1:	*
Address Line 2:	
City, State, Zip:	*
Work Phone:	*
Social Security Number (required):	*(last 4 digits)
Hierarchy Name:	
Hierarchy Number:	5200043
Internal Accounting Code:	*(City Organization Code)
Cardholder's Email Address:	Account Number:

**Parameter's**

Credit Limit:	*(Monthly)					
Single Purchase Limit:	*					
Bypass Corporate Default SPL:	<input type="checkbox"/> YES <input type="checkbox"/> NO					
DEFAULT MCC PROFILES (choose groups 1-6):	<input checked="" type="checkbox"/> n/a <input type="checkbox"/> Grp1 <input type="checkbox"/> Grp2 <input type="checkbox"/> Grp3 <input type="checkbox"/> Grp4 <input type="checkbox"/> Grp5 <input type="checkbox"/> Grp6					
CUSTOM MCCG NAME 1:	<input type="checkbox"/> INCLUD	<input type="checkbox"/> EXCLUDI	CycleAmt\$		SPL\$	
CUSTOM MCCG NAME 2:	<input type="checkbox"/> INCLUD	<input type="checkbox"/> EXCLUDI	CycleAmt\$		SPL\$	
CUSTOM MCCG NAME 3:	<input type="checkbox"/> INCLUD	<input type="checkbox"/> EXCLUDI	CycleAmt\$		SPL\$	
CUSTOM MCCG NAME 4:	<input type="checkbox"/> INCLUD	<input type="checkbox"/> EXCLUDI	CycleAmt\$		SPL\$	
CUSTOM MCCG NAME 5:	<input type="checkbox"/> INCLUD	<input type="checkbox"/> EXCLUDI	CycleAmt\$		SPL\$	
CUSTOM MCCG NAME 6:	<input type="checkbox"/> INCLUD	<input type="checkbox"/> EXCLUDI	CycleAmt\$		SPL\$	
CUSTOM MCCG NAME 7:	<input type="checkbox"/> INCLUD	<input type="checkbox"/> EXCLUDI	CycleAmt\$		SPL\$	
CUSTOM MCCG NAME 8:	<input type="checkbox"/> INCLUD	<input type="checkbox"/> EXCLUDI	CycleAmt\$		SPL\$	
CUSTOM MCCG NAME 9:	<input type="checkbox"/> INCLUD	<input type="checkbox"/> EXCLUDI	CycleAmt\$		SPL\$	

**Mailing Instruction's**

Issue Plastic:	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	
Delivery Method:	<input type="checkbox"/> EXPRESS <input type="checkbox"/> MAIL <input checked="" type="checkbox"/> BULK	
Send Cards To:	<input type="checkbox"/> Cardholder At Above Address <input checked="" type="checkbox"/> Other (specify address below)	
Name:	CORP 02 ADDRESS	
Address:		
City, State, Zip:		
Phone Number:		
Cardholder's Signature (if applicable):		
Authorized By (required):		

Please FAX completed form to: 602-597-2980

### MERCHANT CATEGORY CODE LISTING

Your Bank of America Purchasing Card Program automatically unblocks all of the listed Merchant Category Code's (MCC's). To further customize your Program, please use this cover sheet to have custom MCC's groups created for your cardholder's.

A. Bank #: \_\_\_\_\_ CompanyName: \_\_\_\_\_ Co #: \_\_\_\_\_

**B. Standard Merchant Category Code Groups (MCCG)**  
*(If this is for an individual cardholder, the corporate parameters will be bypassed)*

Please indicate which group(s) should be blocked from purchases

- GROUP 1 - CONTRACTED SERVICES
- GROUP 2 - TRAVEL & ENTERTAINMENT
  - All Airlines     All Rental Agencies     All Hotels     All Entertainment Provide
- GROUP 3 - TRANSPORTATION
- GROUP 4 - SERVICES
- GROUP 5 - RETAIL STORES
- GROUP 6 - INTERNATIONAL GROUP

Once you have selected which Group(s) you would like restricted, please sign your name below and forward form 800, page 1 ONLY, to the fax number mentioned below.

**C. Custom Merchant Category Code Groups (MCCG)**

Please indicate the custom group name where specified on Form 800, page 2, and attach entire form 800 (pages 1-8) for each NEW group. Please do not forget to sign your name below.

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_

**Please fax to: 602-597-2980**  
**Commercial Card Services - Co Level Support**

Company Name:

Co#:

Custom Group Name:

BLOCK?	MCC	GROUP - DESCRIPTION
		<b>GROUP I- CONTRACTED SERVICES</b>
		<b>ALL CONTRACTED SERVICES (0742-2842)</b>
	0742	Veterinary Services
	0763	Agricultural Cooperatives
	0780	Horticultural and Landscaping Services
	1520	General Contractors Residential and Commercial
	1711	Air Conditioning, Heating, Plumbing Contractors
	1731	Electrical Contractors
	1740	Insulation, Masonry, Plastering, Stonework, Tile
	1750	Carpentry Contractors
	1761	Roofing and Siding, Sheet Metal Work Contractors
	1771	Concrete Work Contractors
	1799	Contractors, Special Trade (Not Elsewhere Classified)
	2741	Miscellaneous Publishing and Printing
	2791	Typesetting, Plate Making, and Related Services
	2842	Specialty Cleaning, Polishing

<b>GROUP II - TRAVEL &amp; ENTERTAINMENT</b>		
		<b>ALL AIRLINES (3000-3299)</b>
		<b>ALL RENTAL AGENCIES (3351-3440)</b>
		<b>ALL HOTELS (3501-3744)</b>
		<b>ALL ENTERTAINMENT PROVIDERS (7829-7999)</b>
	7829	Motion Picture and Video Tape Production
	7832	Motion Picture Theaters
	7841	Video Tape Rental Stores
	7911	Dance Halls, Schools, and Studios
	7922	Theatrical Producers Ticket Agencies
	7929	Bands, Orchestras, and Misc Entertainers (Not Elsewhere Classified)
	7932	Billiard and Pool Establishments
	7933	Bowling Alleys
	7941	Athletic Fields, Commercial Sports, etc.
	7992	Golf Courses, Public
	7994	Video Game Arcades/Establishments
	7995	Betting
	7996	Amusement Parks, Carnivals, etc.
	7997	Clubs Country Clubs, Membership, etc.
	7998	Aquariums, Dolphinariums, and Seaquariums
	7999	Recreation Services (Not Elsewhere Classified)

BLOCK?	MCC	GROUP - DESCRIPTION
		<b>GROUP III-TRANSPORTATION, VEHICLE &amp; REPAIR</b>
		<b>TRANSPORTATION (COMMUTER/PUBLIC) (4011-4789)</b>
	4011	Railroads
	4111	Transportation Commuter Passenger
	4112	Passenger Railways
	4119	Ambulance Services
	4121	Limousines and Taxicabs
	4131	Bus Lines
	4214	Motor Freight Carriers, Trucking
	4215	Courier Services Air & Ground, Freight Forwarders
	4225	Public Warehousing
	4411	Cruise Lines
	4457	Boat Leases and Boat Rentals
	4468	Marinas, Marine Service/Supplies
	4511	Air Carriers, Airlines
	4582	Airports, Airport Terminals, Flying Fields
	4722	Travel Agencies and Tour Operators
	4784	Bridge and Road Fees, Tolls
	4789	Transportation Services (Not Elsewhere Classified)

		<b>TRANSPORTATION (PERSONAL) (5511-5599)</b>
	5511	Automobile and Truck Dealers
	5521	Automobile and Truck Dealers (Used Only) Sales
	5531	Auto Store, Home Supply Stores
	5532	Automotive Tire Stores
	5533	Automotive Parts, Accessories Stores
	5541	Service Stations (With or Without Ancillary Services)
	5542	Fuel Dispenser, Automated
	5551	Boat Dealers
	5561	Camper Dealers, Recreational and Utility Trailers
	5571	Motorcycle Shops and Dealers
	5592	Motor Home Dealers
	5598	Snowmobile Dealers
	5599	Miscellaneous Automotive, Aircraft and Farm Equipment Dealers (Not Elsewhere Classified)

		<b>VEHICLE &amp; REPAIR (MISCELLANEOUS) (7531-7699)</b>
	7531	Automotive Body Repair Shops
	7534	Tire Retreading and Repair Shops
	7535	Automotive Paint Shops
	7538	Automotive Service Shops (non-dealer)
	7542	Car Washes
	7549	Towing Services
	7622	Electronic Repair Shops
	7623	Air Conditioning and Refrigeration Repair Shops
	7629	Appliance Repair Shops, Electrical and Small
	7631	Clock, Jewelry, and Watch Repair Shops
	7641	Furniture Reupholstery and Repair, Refinishing
	7692	Welding Repair

BLOCK?	MCC	GROUP - DESCRIPTION
	7699	Miscellaneous Repair Shops and Related Services

GROUP IV-SERVICES		
		<b>SERVICES (UTILITIES) (4812-4900)</b>
	4812	Telecommunication Equipment
	4814	Telecommunication Service
	4815	MasterPhone Telephone Service
	4816	Computer Network/Information Services
	4819	Telecommunications
	4821	Telegraph Services
	4829	Wire Transfer, Money Orders (WTMO's)
	4899	Cable and other Pay Television Services
	4900	Utilities Electric, Gas, Sanitary, Water

		<b>SERVICES (PROVIDERS) (6010-7033)</b>
	6010	Financial Institutions Manual Cash Disbursements
	6011	Financial Institutions Automated Cash
	6012	Financial Institutions Merchandise and Services
	6051	Non Financial Institutions
	6211	Securities Brokers/Dealers
	6300	Insurance Sales, Underwriting, and Premiums
	7011	Lodging Hotels, Motels, Resorts
	7012	Timeshares
	7032	Recreational and Sporting Camps
	7033	Campgrounds and Trailer Parks

		<b>SERVICES (PERSONAL CARE) (7210-7299)</b>
	7210	Cleaning, Garment, and Laundry Services
	7211	Laundry Services Family and Commercial
	7216	Dry Cleaners
	7217	Carpet and Upholstery Cleaning
	7221	Photographic Studios
	7230	Barber and Beauty Shops
	7251	Hat Cleaning Shops, Shoe Repair ,Shoe Parlors
	7261	Funeral Service and Crematories
	7273	Dating and Escort Services

	7276	Tax Preparation Service
	7277	Debt, Marriage, Personal Counseling Service
	7278	Buying/Shopping Clubs, Services
	7295	Babysitting Services
	7296	Clothing Rentals Costumes, Uniforms
	7297	Massage Parlors
	7298	Health and Beauty Spas
	7299	Other Services (Not Elsewhere Classified)

		<b>SERVICES (BUSINESS) (7311-7523)</b>
	7311	Advertising Services
	7321	Consumer Credit Reporting Agencies

BLOCK?	MCC	GROUP - DESCRIPTION
	7333	Commercial Art, Graphics, Photography
	7338	Quick Copy, Reproduction , and Blueprint Services
	7339	Stenographic and Secretarial Support Services
	7342	Exterminating and Disinfecting Services
	7349	Cleaning and Maintenance, Janitorial Services
	7361	Employment Agencies, Temporary Help Services
	7372	Computer Programming, Data Processing
	7375	Information Retrieval Services
	7379	Computer Maintenance, Repair, and Services
	7392	Consulting, Management, and Public Relations
	7393	Detective Agencies, Protective Agencies
	7394	Equipment Rental, Leasing, Furniture Tool Rental
	7395	Photo Developing, Photofinishing Laboratories
	7399	Business Services (Not Elsewhere Classified)
	7511	Truck Stop Transactions
	7512	Automobile Rental Agency
	7513	Truck and Utility Trailer Rental
	7519	Motor Home and Recreational Vehicle Rental
	7523	Automobile Parking Lots and Garages

**SERVICES (PROFESSIONAL/ORGANIZATIONS) (8011-8999)**

	8011	Doctors (Not Elsewhere Classified)
	8021	Dentists, Orthodontists
	8031	Osteopathic Physicians
	8041	Chiropractors
	8042	Optometrists, Ophthalmologists
	8043	Opticians, Optical Goods, and Eyeglasses
	8049	Chiropodists, Podiatrists
	8050	Nursing and Personal Care Facilities
	8062	Hospitals
	8071	Dental and Medical Laboratories
	8099	Health Practitioners, Medical Services
	8111	Attorneys, Legal Services
	8211	Schools, Elementary and Secondary
	8220	Colleges, Universities, Professional Schools
	8241	Schools, Correspondence
	8244	Schools, Business and Secretarial
	8249	Schools, Trade and Vocational
	8299	Schools and Educational Services
	8351	Child Care Services
	8398	Organizations, Charitable and Social Service
	8641	Associations Civic, Social, and Fraternal
	8651	Organizations, Political
	8661	Organizations, Religious
	8675	Associations, Automobile
	8699	Organizations, Membership
	8734	Testing Laboratories (Non-Medical)
	8911	Architectural, Engineering, and Surveying Service
	8931	Accounting, Auditing, and Bookkeeping Services

BLOCK?	MCC	GROUP - DESCRIPTION
	8999	Professional Services (Not Elsewhere Classified)
		<b>SERVICES (GOVERNMENT) (9211-9402)</b>
	9211	Court Costs including Alimony and Child Support
	9222	Fines
	9223	Bail and Bond Payments
	9311	Tax Payments
	9399	Government Services (Not Elsewhere Classified )
	9402	Postal Services--Government ONLY

<b>GROUP V- RETAIL STORES</b>		
		<b>RETAIL STORES (MISCELLANEOUS) (5013-5499)</b>
	5013	Motor Vehicle Supplies and New Parts
	5021	Office and Commercial Furniture
	5039	Construction Materials (Not Elsewhere Classified)
	5044	Office, Photographic, Photocopy
	5045	Computers, Computer Peripheral Equipment, Software
	5046	Commercial Equipment (Not Elsewhere Classified)
	5047	Dental/Laboratory/Medical/Ophthalmic
	5051	Metal Service Centers and Offices
	5065	Electrical Parts and Equipment
	5072	Hardware Equipment and Supplies
	5074	Plumbing and Heating Equipment
	5085	Industrial Supplies (Not Elsewhere Classified)
	5094	Precious Stones and Metals, Watches and Jewelry
	5099	Durable Goods (Not Elsewhere Classified)
	5111	Stationery, Office Supplies, Printing
	5122	Drugs, Drug Proprietors, and Druggists Sundries
	5131	Piece Goods, Notions, and Other Dry Goods
	5137	Men's, Women's, and Children's Uniforms
	5139	Commercial Footwear
	5169	Chemicals and Allied Products
	5172	Petroleum and Petroleum Products
	5192	Books, Periodicals and Newspapers
	5193	Florists Supplies, Nursery Stock, and Flowers
	5198	Paints, Varnishes and Supplies
	5199	Nondurable Goods (Not Elsewhere Classified)
	5200	Home Supply Warehouse
	5211	Building Materials, Lumber Stores
	5231	Glass, Paint, Wallpaper Stores
	5251	Hardware Stores
	5261	Lawn and Garden Supply Stores
	5271	Mobile Home Dealers
	5300	Wholesale Clubs
	5309	Duty Free Stores
	5310	Discount Stores
	5311	Department Stores
	5331	Variety Stores
	5399	Miscellaneous General Merchandise

BLOCK?	MCC	GROUP - DESCRIPTION
	5411	Grocery Stores, Supermarkets
	5422	Freezer, Locker Meat Provisioners
	5441	Candy, Nut, Confectionery Stores
	5451	Dairy Products Stores
	5462	Bakeries
	5499	Miscellaneous Food Stores

<b>RETAIL STORES (CLOTHING) (5611-5697)</b>		
	5611	Men's and Boy's Clothing and Furnishings Store
	5621	Women's Ready to Wear Stores
	5631	Women's Accessory and Specialty Stores
	5641	Children's and Infants' Wear Stores
	5651	Family Clothing Stores
	5655	Sports Apparel, Riding Apparel Stores
	5661	Shoe Stores
	5681	Furriers and Fur Shops
	5691	Men's and Women's Clothing Stores
	5697	Alterations, Mending, Seamstresses, Tailors

<b>RETAIL STORES (OTHER) (5698-5999)</b>		
	5698	Wig and Toupee Shops
	5699	Accessory and Apparel Stores Miscellaneous
	5712	Equipment, Furniture, and Home Furnishings Stores
	5713	Floor Covering, Rug & Carpet Stores
	5714	Drapery, Upholstery, and Window Coverings Stores
	5718	Fireplace, Fireplace Screens, Accessories Stores
	5719	Miscellaneous House Furnishing Specialty Shops
	5722	Household Appliance Stores
	5732	Electronics Sales
	5733	Music Stores
	5734	Computer Software Stores
	5735	Record Shops
	5811	Caterers
	5812	Eating Places, Restaurants
	5813	Bars, Cocktail Lounges, Discotheques, etc.
	5814	Quick Payment Service Fast-Food Restaurants
	5912	Drug Stores, Pharmacies
	5921	Package Stores, Beer, Wine, Liquor
	5931	Second Hand Stores, Used Merchandise Stores
	5932	Antique Shops--Sales, Repairs, and Restoration Services
	5933	Pawn Shops
	5935	Wrecking Yards
	5937	Antique Reproduction Stores
	5940	Bicycle Shops Sales and Service
	5941	Sporting Goods Stores
	5942	Book Stores
	5943	Office, School Supply, and Stationery Stores
	5944	Clock, Jewelry, Watch, and Silverware Store
	5945	Game, Toy, and Hobby Shops
	5946	Camera and Photographic Supply Stores

BLOCK?	MCC	GROUP - DESCRIPTION
	5947	Card, Gift, Novelty, and Souvenir Shops
	5948	Leather Goods and Luggage Stores
	5949	Fabric, Needlework, Piece Goods, and Sewing Stores
	5950	Crystal and Glassware Stores
	5960	Direct Marketing--Insurance Services
	5961	Mail Order Catalogs (non US)
	5962	Direct Marketing--Travel Related Arrangement Services
	5963	Door-to-Door Sales
	5964	Direct Marketing--Catalog Merchants
	5965	Direct Marketing--Combination-Catalog and Retail Merchants
	5966	Direct Marketing--Outbound Telemarketing Merchants
	5967	Direct Marketing--Inbound Teleservices Merchants
	5968	Direct Marketing--Continuity/Subscription Merchants
	5969	Direct Marketing--Other Direct Marketers (Not Elsewhere Classified)
	5970	Artist Supply Stores, Craft Shops
	5971	Art Dealers and Galleries
	5972	Stamp and Coin Stores Philatelic and Numismatic
	5973	Religious Goods Stores
	5975	Hearing Aids Sales, Service, Supply Stores
	5976	Orthopedic Goods Artificial Limb Stores
	5977	Cosmetic Stores
	5978	Typewriter Stores Rentals, Sales, Service
	5983	Fuel Dealers Coal, Fuel Oil, Liquefied Petroleum
	5992	Florists
	5993	Cigar Stores and Stands
	5994	News Dealers and Newsstands
	5995	Pet Shops Pet Food and Supplies
	5996	Swimming Pools Sales and Supplies
	5997	Electric Razor Stores Sales and Service
	5998	Tent and Awning Shops
	5999	Miscellaneous and Specialty Retail Stores

GROUP VI- INTERNATIONAL		
		<b>ALL INTERNATIONAL (UK) (9751-9752)</b>
	9751	UK Supermarkets, Electronic Hot File
	9752	UK Petrol Stations, Electronic Hot File