

**Procedures for  
Procurement Cards  
(P-Card)**

- 1.0 Definitions
  - 1.1 “Credit card” shall mean a bank card that permits the named holder to purchase goods on account.
  - 1.2 “Procurement card” (a/k/a “P-Card) shall mean a credit card that may have programmed limitations with regard to the total dollar amount or with regard to approved vendors or merchandise that may be purchased on account.
- 2.0 Persons Authorized
  - 2.1 The superintendent shall be the only person authorized to have a District credit card that does not have the limitation capabilities of a procurement card.
  - 2.2 The following personnel may be authorized to use a District procurement card:
    - 2.2.1 Members of the Superintendent’s Executive Committee
    - 2.2.2 Building Principals
    - 2.2.3 Athletic Directors
    - 2.2.4 Others as approved by the Superintendent (or Designee).
- 3.0 Authorization Process
  - 3.1 Any request to be authorized to carry and use a District procurement card shall be submitted on the Cardholder Application Form found on the intranet under Business Office > Documents > Accounts Payable > Procurement Cards. The request for authorization shall be signed by both the requestor and his/her supervisor.
  - 3.2 Any person authorized to carry and use a District procurement card must satisfactorily completed the Business Office required training before being issued such card. Additionally, any administrator who intends to have a secretary or other person designated to assist him/her with the requirements related to p-cards must have his/her secretary satisfactorily complete the training as well.
- 4.0 P-Card vs. Purchase Order

- 4.1 All purchases of \$200 or less should be made on a p-card. (This may not always be possible, especially in cases where the vendor does not accept credit cards.)
- 4.2 “Blanket Purchase Orders” will no longer be used in the District.
- 5.0 Documentation and Submission
  - 5.1 All purchases on a District procurement card must be properly documented as follows: *[Note: More specific information, including screen shots, related to this section can be accessed on the intranet at Business Office > Documents > Accounts Payable > Procurement Cards > P-Card Documentation]*
    - 5.1.1 Complete Online Statement: The P-card statement is available online on the 28<sup>th</sup> day of each month. Access the statement online and enter the required information for the description and budget code.
    - 5.1.2 Print Online Statement: The card holder (or designee) shall print the online statement after entering the budget code and transaction description.
    - 5.1.3 Attach Documentation to Statement: Each card holder shall attach original receipts (or confirmation sheets for online purchases) for all charges. If a packing slip, shipping confirmation, or other such document is received with the order, attach such documentation as well.
    - 5.1.4 Submit Statement and Documentation: The above documentation shall be submitted to the Business Office on or before the 5<sup>th</sup> day of each month. Such documentation shall carry the approval signatures of both the cardholder and his/her supervisor.
  - 5.2 Any issues related to the purchase (e.g., damaged goods, back orders, delivery, etc.) must be addressed by the cardholder – not the District’s purchasing and receiving departments or the Business Office.
    - 5.2.1 P-card purchases must be delivered to the cardholder’s building. If it is desired that a delivery be made to the warehouse, the purchase needs to be made on a purchase order rather than a p-card.
  - 5.3 The cardholder should verify that the vendor is not charging Nebraska sales tax on the purchase.
    - 5.3.1 Note: The p-card will have the District’s state tax exempt number displayed on its face. Occasionally, the vendor resists granting the exemption. If this occurs, continue with the purchase but notify the Business Office of such. The Business Office will work with the vendor to ensure that future purchases are not subjected to the tax.

5.3.2 Note: Nebraska schools are NOT exempt from sales tax in other states. Therefore, a purchase in Council Bluffs will be subject to Iowa sales tax.

5.3.3 Note: Internet purchases are exempt from sales tax at this time.

## 6.0 Unauthorized Charges:

6.1 The following charges to a procurement card are prohibited (this is not an all-inclusive list):

6.1.1 Any expenses that are not for school business purposes or are not reasonable or necessary

6.1.2 Gift certificates, gift cards, or cash advances

6.1.3 Alcoholic beverages, tobacco products, or lottery tickets

6.1.4 Fuel

6.1.5 Meals

6.1.6 Purchases that the cardholder wants charged to a future budget year (e.g., a p-card purchase prior to July 28, 2011 cannot be charged to the 2011-12 budget year because the p-card bill will be paid in August (i.e., the last month of the 2010-11 budget year).

6.1.7 Personal services provided by individuals or Limited Liability Corporations (LLC)

6.1.8 Purchases of computers, monitors, printers, or other devices that will be connected to the District's network unless prior approval has been received from the technology division.

6.1.9 Purchases of appliances, furniture, file cabinets, book shelves, storage units, etc. unless prior approval has been received from the purchasing department.

6.1.10 Purchases of office equipment and/or supplies other than through the District's approved single-source vendor unless prior approval has been received from the purchasing department.

6.2 Using a P-card for unauthorized purchases may result in any or all of the following:

6.2.1 Revocation of the cardholder's privileges

6.2.2 Reimbursement of the expense of the purchase to the District

6.2.3 Disciplinary action up to and including termination of employment

## 7.0 Termination of Privileges

7.1 Failure to submit appropriate documentation for monthly charges on a procurement card within the time constraints noted herein above shall result in a temporary or permanent termination of card privileges.

- 7.2 Notwithstanding the above, the authorization to use a procurement card may be rescinded at anytime for any reason or no reason at all by the Superintendent (or designee).
- 8.0 Exceptions
  - 8.1 Any exceptions to the provisions in these procedures may only be granted in writing by the superintendent (or designee).
- 9.0 Lost & Stolen Cards
  - 9.1 If a p-card is lost or stolen, the cardholder shall call the Business Office as soon as possible to report such. On nights and/or weekends when the Business Office is not open, the cardholder should call his/her supervisor or Ken Fossen (Associate Superintendent for General Administration).
- 10.0 Termination of Employment
  - 10.1 When a cardholder retires, resigns, or otherwise terminates employment with the District, the supervisor shall secure the employees card and submit it to the Business Office.