

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 (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

- 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> 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 department 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 the 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 Axs note p

- 6.1.3 Alcoholic beverages, tobacco products, lottery tickets
- 6.1.4 Fuel
- 6.1.5 Meals
- 6.1.6 Purchases that the cardholder was charged to a future budget year (e.g., a card purchase prior to July 28, 2021 cannot be charged to the 2022 budPx [84.3427 1.5 e. to 2588(bud)0.-31, u the p

- 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.
- 10.0 Termination of Employment
  - 10.1 When a cardholder retires, resigns, or otherwise terminates employment with the District, the supervisor shall secure the employee's card and submit it to the Business Office.