

District issued Procurement Cards shall be used only in strict conformity with the Minidoka School District's policy and procedures, Idaho Statutes, and within the terms and conditions of the P-Card User agreement from MasterCard.

The Procurement Card may be used only by the Minidoka School District employee for the intent it was issued. No other person is authorized to use the card. The Procurement Card is to be used for District-authorized purchases only and cannot be used for any personal use.

Procurement Cards may only be used when the item(s) being purchased ~~is/are~~ done through a vendor who will not accept purchase orders ~~or the use of the card for the purchase is authorized in advance~~. When using a Procurement Card, a purchase order will be made in advance from the appropriate budget code to Wells Fargo Bank for the actual amount describing the intended use.

### **Procurement Cards**

Only the following Procurement Cards will be issued:

#### **Travel Card**

The Travel Card will be held by the Minidoka County School District Accounts Payable clerk. The travel card can be checked out by travel coordinators to pay for conference registration, hotel rooms, and airline tickets not exceeding \$1,500.00 per person.

#### **Technology Card**

Purchases for technology supplies, software, and general equipment must be made by purchase order under the District's purchasing policies and procedures.

#### **Building/District Card**

A Procurement Card will be issued to each school building and department. These cards will be used for miscellaneous supplies and general equipment; but must be made using a purchase order as outlined in this policies and procedures.

#### **Advisor/Coach Card**

Advisor/Coach cards will be in the name of each advisor/head coach and will be held at the school's bookkeeping office. The Advisor/Coach will check out the card prior to travel/use after a purchase order has been made from the appropriate activity account code to Wells Fargo Bank for an estimated amount describing the intended use. Cards are to be returned with a copy of the receipt(s) to the bookkeeper following the event. Copies of receipts can also be scanned using the receipt imaging app. The maximum single purchase limit shall be \$250.00 for out of town team meal expenses. The billing cycle limit shall not exceed \$1,000.

## **Procurement Card Usage Procedures**

The following procedures will be followed for Procurement Cards:

The District Business Office will authorize the use of a Procurement Card (P-Card) to an employee for one of the purposes outlined above.

### **In person Purchases**

When a purchase is to be made, the P-Card User will:

1. Creates a purchase order made out to the actual vendor with the “remit to” as ~~the MasterCard Co.~~ Wells Fargo.
2. Presents goods or services for purchase to a vendor who accepts MasterCard.
3. Receives the merchandise and a copy of the receipt.
4. Retains the original receipt and remits it to the District Business Office or their building/department bookkeeper, as with any other purchase.

### **Internet Orders**

The P-Card User may purchase supplies or services via the Internet over a secured transmission. The supplies or services must be immediately available for pickup, or must be shipped or delivered within the monthly billing cycle. -The order should not be placed without this assurance. -No back-ordering is allowed when using the P-Card.

### **Telephone Orders**

The P-Card User must confirm that the vendor will charge the P- Card when shipment is made so that receipt of the supplies may be certified on the monthly statement. This is also a requirement of the vendor's contract with MasterCard.

### **Prohibited Purchases**

The P- Card is to be used for District-authorized purchases only. The Procurement Card cannot and is not authorized to be used for any personal use.

The following supplies and services shall not be purchased with the Procurement Card:

- Personal Items
- Cash Advances
- Postage
- Vehicle Repairs
- Fuel and Oil Products
- Items Stocked in Central Warehouse
- Personal Meals or Entertainment
- Telephone Calls
- Capital Equipment
- Medical Services
- Legal Services
- Cellular Phones

## **Sales & Use Tax**

The District is exempt from paying any State of Idaho (and generally all other states') sales and/or use tax, even when the purchase is made with the Procurement Card. The District's sales tax exemption number is printed on the face of the procurement card. It is the responsibility of the P-Card User to make the vendor aware that the sale transaction will be tax-exempt prior to processing the sale.

~~If the vendor charges sales tax, it will be the responsibility of the P-Card User to contact the vendor and obtain a credit equal to the amount of the sales tax. Do not permit the vendor to issue cash to settle a sales tax error. If you have a problem with any vendor about sales or any other tax, please contact the Business Office.~~

## **Documentation**

For **all transactions**, the P-Card User must retain the original customer's copy of the summary charge slip, along with the detail receipt which identifies every item purchased and the corresponding item cost.

For **telephone orders**, the P-Card User must retain the receipt and/or packing slip. If necessary, the P-Card User must request a receipt from the vendor that shows vendor name, date of purchase, and itemized charges. The P-Card User must also write the account number or a narrative description of the account/project to be charged on the back of each receipt. Receipts can also be scanned in using the mobile app.

## **Missing Documentation**

Where supporting documentation is missing, the P-Card User must contact the vendor and request a duplicate receipt. If the P-Card User is unable to obtain documentation, The Business Office should be contacted. Failure to provide adequate documentation could result in disciplinary action, and employees may be required to make payment for such transaction.

## **Denied Purchase**

The P-Card User may report a denied point of sale or other rejected purchases to The Business Office to get the limit adjusted to finalize the sale.

If a vendor refuses to accept a Procurement Card, the P-Card User should report this fact to The Business Office.

## **Violations**

The following actions are prohibited:

- Purchases of items specifically prohibited by policy
- Purchases that exceed the Procurement Card limits
- Not reporting lost or stolen cards
- Purchases from vendors that create a conflict of interest, (i.e., purchases from companies owned or operated by District employee(s) and/or their relatives, etc.)
- Inadequate record keeping and/or documentation of purchases
- Acceptance of cash in lieu of a credit to the statement

- Splitting of purchases within the single purchase limit

Unauthorized purchases will result in disciplinary action, and the employee will be required to make payment for any such transaction. When purchases are questioned, The Business Office is responsible for resolving the issue with the P-Card User.

**LEGAL REFERENCE:**

**ADOPTED:**

**AMENDED/REVISED:**