

Purchasing Card Procedures

The Purchasing Card (also known as P-card) shall be used only in strict conformity with Idaho Falls School District #91's policy and procedures, within the terms and conditions of the Cardholder contract from the bank, and within the law.

P-cards are given to employees only with the building administrator's approval. The only person allowed to use the cardholder's P-card is the cardholder.

Each P-card has a monthly limit and a per transaction (single purchase) limit. Consult the cardholder's building secretary or the P-card Administrator at the District Office if you do not know your limits. Orders **may not** be split to bypass the single purchase limit. If an order goes over the single purchase limit, the cardholder should:

- Ask the cardholder's building secretary to make the purchase for the cardholder
- Ask the cardholder's supervisor for an increase in the single purchase limit
- Ask the cardholder's building secretary to do a Purchase Order (PO) and have the district pay by check

After a transaction occurs, the cardholder will receive an automated e-mail regarding the transaction. The cardholder **must** give their receipt for each transaction to their building secretary **within 3 days** of the transaction occurring unless traveling, or, if the cardholder submits their own transactions, attach the receipt for submittal. All receipts **must** have the following necessary information written on it:

- Vendor's name
- Itemized list of items purchased
- Total amount charged
- Funds used for the purchase (e.g. consumable supplies)
- What the purchase was for (e.g. food for parent involvement night)

The cardholder or the building secretary **must** process and submit transactions weekly. This submission includes attaching the receipt and any other necessary documentation (meal documentation form, personal use reimbursement form, etc.). Submission also includes changing any accounting codes and/or amounts. If the submitter does not have access to a code, he/she must contact the P-card Administrator, or the person who has approval over that specific code, to update and approve the coding.

If the cardholder notices any mistakes or fraud on their card, they have the responsibility to resolve the problem(s) with the vendor (e.g. sales tax, refunds, item returns, etc.), or the bank (e.g. fraud).

If the cardholder needs to get a refund from a vendor, the refund should be made to the P-card that was originally charged for the purchase. The cardholder should get a receipt from the vendor for the refund. This receipt should be given to the building secretary in the same time frame and manner as in any other transaction. If the vendor can only do refunds in cash, the cardholder must bring the money to the P-card Administrator. The cardholder must inform the P-card Administrator which purchase was being refunded.

If a fraudulent transaction occurs on the cardholder's P-card, the cardholder has the responsibility to call and inform the bank and the P-card Administrator. The cardholder should also inform their building secretary and document the fraudulent transaction so it may be attached to the transaction in Skyward.

Personal purchases using District P-cards are strictly forbidden. If a personal purchase is made accidentally with a P-card, the cardholder must fill out the "Personal Use of P-card Reimbursement Form", notify the building secretary and supervisor, attach the form to the transaction in Skyward, and remit payment for reimbursement to the P-card Administrator with appropriate documentation.

Examples of transactions that may, or may not, require special treatment:

Computer Hardware & Software – This is limited. Tech **must** give approval. See attachment for the specialized purchasing rules

Items where a Purchase Order (PO) is required for purchase – must be attached to the P-card transaction

- Tangible items that need to be inventoried
- SPFF (Fund 420) and Matching Funds

Items not allowed to be purchased with a P-card

- Personal items
- Cash advances/gift cards for employees
- Vehicle repairs
- Meals on travel or entertainment
- Telephone calls
- Purchases from vendors that create a conflict of interest (i.e. purchases from companies owned or operated by District employees and/or their relatives, etc.)
- Gas for personal vehicles
- Snacks, coffee, etc. for employees out of public funds
- Flowers for employees out of public funds
- Food using Federal Funds

Questions about a specific transaction should be directed to the building secretary, building administrator, or the P-card Administrator.

P-card Reminders

- Tips should not exceed 18% unless a vendor has automatic tipping policies greater than 18% (Idaho Code Admin Rule R-2-7-101)
- The school district should not be charged sales tax. You will need to remind vendors that the district is tax exempt. If tax is charged, you will need to get it refunded. Ask your building administrator or secretary for more information or for the district's tax exemption form
- The cardholder **must** surrender his/her P-card upon termination of employment or transfer to another school/department.
- All orders **must** be shipped to the cardholder's school/district address – no orders may be sent to home addresses

Idaho Falls School District #91

I, the cardholder, understand the above rules and procedures. I understand that if I do not follow the above rules and procedures, my Purchasing Card may be terminated by the district and/or I will be subject to disciplinary action up to and including termination of employment and prosecution to the extent permitted by the law.

Cardholder Name (print)

Cardholder Signature

Date

Computer Software Purchase

Before computer software is purchased with a district purchasing card the purchaser must obtain approval from the “IT Operations Team”. To do this, submit an “IT Help Ticket” and give as much detail regarding the software being requested as possible.

The following questions must be answered satisfactory before approval is to be given.

- Does the software meet the general needs of the application(s) for which it is being purchased?
- Is the proper license(s) being purchased?
 - **Board Policy Manual**
Idaho Falls School District 91 Section 406.11 – Software Copyright
It is the expectation of the Board to adhere to the provisions of all technology related software copyright laws. Violations of copy right laws are a criminal offense.
- Is the software compatible with the hardware and operating system on which it is to be run? If it is to be run from the network has approval been obtained from the District Technology Services department to guarantee; compatibility, storage requirements, network requirements, etc.

Computer Hardware Purchase

Cards are to be used for **materials only, not for services, repairs or capital equipment, which includes computer hardware**. Computer hardware is to be purchased using a district purchase order.

There are **some computer peripherals** that may be considered eligible to be purchased with a district purchase card. This would include, but not limited to: mice, keyboards, USB flash drives, CD and DVD drives, etc. All other computer hardware items, including **monitors and printers are NOT to be purchased with district purchase cards**. Always check the Technology Warehouse for items before purchasing.

Before any computer peripheral is purchased with a district purchasing card the purchaser must obtain approval from the “IT Operations Team”. To do this, submit an “IT Help Ticket” and give as much detail regarding the hardware being requested as possible.

The following questions must be answered satisfactory before approval is to be given.

1. **Does the peripheral meet the general needs of the application(s) for which it is being purchased?**
2. **Is the peripheral compatible with the hardware and operating system to which it is to be attached?**
3. **If applicable, is it compatible with the district’s policy of computer hardware standardization?**