



Book	Policy Manual
Section	600 Finances
Title	Procurement Card Policy
Number	621
Status	Active
Adopted	September 20, 2004
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Purpose

The Board shall establish rules and regulations to ensure the proper use of Procurement Cards by employees within the District. This policy explains the purpose and function of the District's procurement card. The procurement card program has been implemented to provide a cost effective, convenient, and decentralized method for individuals whose jobs require them to make frequent business purchases.

The Procurement Card is provided to employees based on their need to purchase school business goods and services. A card may be revoked at any time based on change of assignment or location. The card is not an entitlement nor reflective of title or position.

The Business Office shall establish written procedures to be followed by all District personnel for the obtaining and use of District-issued Procurement Cards, as well as the required reporting and reconciliations of the Card Statements and expenditures.

1. The Procurement Card Program allows designated individuals to make specific business purchases paid for directly by the District.
2. The District is liable to the financial institution which issues the procurement cards for the charges and remits payment directly to the vendor.
3. The Procurement Card will contain the Owen J. Roberts School District logo, the cardholder's name, the District's tax exemption number and an expiration date.
4. Limits will be set for each cardholder: dollar amount per transaction (single or multiple items), number of transactions (authorizations) per day, and the dollar amount per billing cycle.
5. Responsibilities of the cardholder include:

- a. Read and understand this policy and the Procurement Card Procedures Manual.
 - b. Keep the procurement card number confidential and secure; lending or sharing the card is not allowed.
 - c. Immediately notify the Chief Financial Officer or delegate of loss or theft of the card.
 - d. Comply with the per-transaction and overall monthly limit on the procurement card. (See Procurement Card Procedures for limits).
 - e. Never "split" the cost of a single item (whether good or service) into multiple payments in order to circumvent the per transaction limit of the procurement card.
 - f. Purchase only school business goods and services delivered only to a District building.
 - g. Inform the vendor that the purchase is exempt from PA Sales tax. If the vendor will not grant a sales tax exemption, note the vendor's refusal on receipt.
 - h. Review the biweekly statement issued by the financial institution which issues the procurement card to ensure that all transactions were initiated and approved and that the goods were received and/or services were performed.
 - i. Sign the biweekly statement to acknowledge receipt of all goods and/or services, as well as approval of expenditures.
 - j. Submit sufficient documentation including original receipts, within 72 hours of the purchase, and explanation to support the business purpose of each purchase on the card to the proper individual on a daily basis.
 - k. Assist their Budget Manager (or designee) with reconciling biweekly memo statements and resolving discrepancies.
 - l. Do not accept cash or a due bill for a return; instead a credit must be applied to the account. Credit slips are to be processed similar to itemized receipts.
 - m. Surrender the card upon reassignment or termination of employment (i.e., retirement or voluntary/involuntary termination).
6. Failure to use the card in compliance with this policy, or failure to provide sufficient documentation within a set period of time can result in suspension or revocation of the procurement card and possible disciplinary action including, but not limited to, employee termination, as well as the filing of criminal charges.
7. The card is to be used for School District purchases only.
- a. Card use for PERSONAL purchases is strictly prohibited. Any personal charges on the card could be considered misappropriation of District funds since the cardholder cannot pay the bank directly.

- b. The card cannot be used for travel meals, but can be used for travel arrangements and conference registrations.
 - c. The cardholder is responsible for the validity of each purchase.
- 8. Improper use of the card can be considered misappropriation of District funds which may result in disciplinary action, up to and including termination.
- 9. Each cardholder must sign a Procurement Card Employee Usage Agreement form (Regulation No. 621.A) when the card is initially issued. By signing the agreement form, that individual accepts the responsibility for the protection and proper use of the card.
- 10. Periodic audits for card activity and retention of sales receipts and documentation of purchases will be performed by the Business Office.