

**Provo City School District**  
**Policy Series 6000 Finances and Operations**

**6211 P1**

## **Purchase Card / P-Card Procedures**

### **To obtain a P-Card**

1. An Administrator or Facilitator may request a card for their employee by contacting Business Services.
2. Business Services will have the employee fill out a P-Card application.
3. The employee's Administrator or Facilitator shall sign all P-Card applications.
4. P-cards will not be issued to part-time employees.
5. Once an application is approved, return it to Business Services.
6. Business Services will submit approved applications to US Bank for processing.
7. Cards will be issued in the employee's name. The employee must sign the back of the card and always keep it in a secure place. All cards are the property of Provo City School District and shall only be used for authorized District purchases. Purchase cards should be kept separate from personal credit cards to minimize the risk of charging personal items to a purchase card.
8. When a card arrives, Business Services will contact the employee to schedule a pickup time and provide a brief training.

Procurement cards will be issued under the following guidelines:

- a. Clerical guidelines
  - 1) Principal's secretary (one secretary card per elementary school, two secretary cards per secondary school)
  - 2) Program manager's secretary (one secretary card per manager)
  - 3) Director's secretary (one secretary card per director)
  - 4) Council member's secretary (one secretary card per council member)
  - 5) Others by business administrator approval
  - 6) Cards are limited to \$5,000 per day.
- b. Maintenance/Custodial guidelines
  - 1) School custodians are limited to \$500 per month.
  - 2) Maintenance employees are limited to \$500 per day.
- c. Administrator guidelines
  - 1) Principals, assistants, and program managers (one card per program).  
Exceptions to this will be managed by Business Services.
  - 2) Cards are limited to \$5,000 per day,.
- d. School cards
  - 1) Elementary schools will be provided with three cards with the school name that can be checked out to staff as needed.
  - 2) Middle schools will be provided with four cards with the school name that can be checked out to staff as needed.
  - 3) High Schools will be provided with five cards with the school name that can be checked out to staff as needed.

- 4) School cards can be used for student travel only after approval from Business Services.
- 5) Staff must obtain approval from the principal prior to using the check-out card.
- e. Superintendent and council member guidelines
  - 1) Cards will be limited to \$5,000 per day.
- f. Technology Department
  - 1) Cards are limited to \$5,000 per day for normal Technology purchases.
  - 2) Specific cards used for large technology purchases will be allotted higher daily limits.
9. If at any time a cardholder is no longer employed by Provo City School District, the card must be returned to Business Services.
10. Purchases over \$5,000 must be processed as a requisition in Linq. Exceptions to this rule will be managed by Business Services.

## General Information

1. All purchases made for District use are exempt from Utah sales tax. Purchases made with employee Sunshine Funds are taxable. Signed tax-exempt certificates (Utah Form TC-721G) may be obtained from Business Services.
2. All District purchasing policies are applicable regardless of the payment method.
3. It is a violation of State Procurement Code to split or artificially divide a purchase into two or more smaller purchases. Violations may result in criminal penalties.
4. Receipts and statements must be scanned into Linq Archive. Statements are available on US Bank's website the day after the statement is posted. Statements end on the 12<sup>th</sup> of each month, unless it falls on a weekend and then it will be the following Monday.
5. Review all charges on the monthly statement. Any discrepancies must be protested in writing and fraudulent charges reported to US Bank immediately at 1-800-523-9078.
6. Business Services reserves the right to freeze or close a P-Card when policy and/or procedures are not followed.
7. If your card is lost or stolen please contact US Bank customer service **immediately** at 1-800-344-5696.
8. Any purchasing related problems contact Business Services.

### Purchasing with Your P-Card

- Purchase cards are issued to authorized employees to purchase items for use at the school/department.
- Monthly reconciliations must be submitted by the last day of the statement month. Approvals will be done in Linq. Principal's statement reports will be submitted to their supervisor for review and a signature. Those forms will be uploaded to the p-card statement scanned into Linq Archive.
- Purchase cards cannot be shared with other employees. Only the cardholder can use p-card. The only exception is the lead secretary can use the administrator's card with authorization.

- School cards can be checked out to employees as needed. Principals should approve purchases before they are made.
- Purchase cards should not be used to purchase textbooks, gift cards, travel expenses, fixed assets, personal service agreements, or personal purchases.
- Purchase cards should not be used on Amazon.
- Meals purchased must have a signed Meal Authorization Form (6270 F1).
- Wellness policy must be followed for any purchase.
- The card holder:
  - a. Makes the purchase. Ensure no taxes are paid. (If needed, refer to Utah State Exemption Certificate TC-721G *tax exemption form*.)
  - b. Retains all receipts.
  - c. Enters account numbers and descriptions into Linq.
  - d. Scans documents, along with monthly statement and any bid documentation, into Linq Archive for review and approval.

### Monthly Audits

- A. Business Services will conduct monthly audits on p-card transactions.
- B. Non-compliance to policy may result in loss of p-card privileges.
  - Improper purchases will require a written explanation and proof of reimbursement, if applicable
  - Multiple infractions may result in temporary or permanent loss of p-card privileges
- C. Users must complete reconciliation in assigned time. Reconciliations not complete may be subject to temporary loss of p-card privileges
  - Journal entries may not be allowed if reconciliation is not completed timely.