

**Gilbert Community School District
Procurement Card Program Manual
Effective September 2023**

Executive Summary

Purpose: Use of Procurement Cards is a cost-effective way to reduce the administrative costs associated with making frequent and low dollar purchases. The purpose of the Procurement Card program is to provide a cost effective purchasing tool to authorized District staff to efficiently and effectively expedite the purchasing process. Procurement cards will be made available to employees based upon need as determined by the appropriate District Administrator and the Procurement Card Administrator.

As the District's needs change and usage continues to grow it may be necessary to revise or supplement a portion of the Procurement Card Program Manual from time to time as deemed appropriate. If questions arise in the meantime, please contact District Accounting Specialist and Procurement Card Administrator, Katie Enfield by phone or e-mail. Please see contact information listed below.

Procurement Card Administrators

Katie Enfield

515-232-3740 (office)

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Gail Hopkins

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Procurement Card Administration: It is essential that effective internal controls are in place to provide assurances to the Board of Education and the school community at large, that the Gilbert Community School District is managing a program of fiscal integrity at the highest level with emphasis on responsible stewardship of public funds.

Effective administration of the Procurement Card program is critical in maintaining a program of integrity. It is reliant on the responsible actions of all District staff who are involved in the program as listed below.

- ❖ The Procurement Card Administrator will have overall District responsibility for the Procurement Card program and will be responsible for all day-to-day operations of the program.
- ❖ The Business Office will be responsible for review of the Procurement Card program at the transaction level. All card activity is reviewed for appropriateness.
- ❖ The Procurement Card user and user's direct supervisor bear responsibility for appropriate use and oversight.

Related Policies: These guidelines are intended to work in conjunction with other relevant District policies including, but not limited to:

- ❖ Purchasing-Bidding – Board Policy Code No. 705.01
- ❖ Credit and Procurement Cards – Board Policy Code No. 705.02
- ❖ Payment for Goods and Services– Board Policy Code No. 705.03
- ❖ Employee Travel Compensation – Board Policy Code No. 401.07
- ❖ Request for Released Time/Professional Leave Form (AESOP/Frontline)
- ❖ Individual Procurement Card Use Agreement (Appendix A-1 and A-2)

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- ❖ Statement of Authority (Appendix B)

The Procurement Card Program Manual, as well as all related policies above, is available on the District Website at: <https://gilbertcsd.org/district/staff-resources/>

Guidelines

It is the intent of the District's Procurement Card program to establish a set of operating rules, guidelines, and procedures to minimize instances of card misuse and maximize its benefits to the organization. It is incumbent upon all employees who wish to maintain their privilege of using the District Procurement Card that they act as good stewards of public funds. These program guidelines govern the process by which Procurement Cards are issued, utilized, and processed. These guidelines also detail the responsibilities of the cardholders, supervisors, and management in ensuring that all Procurement Card transactions are appropriate, authorized, and recorded in a timely manner.

Issuance

Issuance of a Procurement Card will be initiated by the potential cardholder's supervisor and approval of the Procurement Card Administrator (Appendix E) and will require employee training and a signed **Individual Procurement Card Use Agreement** (Appendix A-1). A Procurement Card may be checked out from the Business Office upon request of the employee's supervisor on short-term basis – 10 days or less for travel etc. (Appendix F). Checking out a Procurement Card will require employee training and a signed **Individual Procurement Card Use Agreement** (Appendix A-2).

Procurement Card Limits and Restrictions

Procurement card limits have been determined on an individual basis with the input of the employee's supervisor as documented on the Statement of Authority (Appendix B). Purchases are not to be split into multiple transactions in order to circumvent single transaction limits.

To increase limits after a card has been issued, the card holder's direct supervisor must contact the Procurement Card Administrator. For specific transactions or events, limits can be increased on a temporary basis by contacting the Procurement Card Administrator and providing the specific information.

Acceptable uses

- ❖ Office supplies
- ❖ Professional/Educational subscriptions
- ❖ Educational supplies
- ❖ Books
- ❖ Instructional games and classroom activities
- ❖ Professional education or training seminars
- ❖ Buildings and Grounds cardholders: Maintenance supplies, repairs, & services
- ❖ Travel related expenditures (Do **not** use the Procurement Card to refuel personal vehicles. Do not use Procurement Card for spouse or other family travel expenses.)
- ❖ Other instructional related supplies and materials. (No items are to be purchased if available through the other departments. Examples: toilet tissue/cleaning supplies/copy paper)

All Procurement Card users should use Board Policy Code No. 705.01 Purchasing-Bidding (Attachment 1) as a guide for appropriate Procurement Card use. Select a vendor based upon best price, quality and service.