



PROCUREMENT CARD PURCHASING PROCEDURE

(PUR-P007)

Clarksville-Montgomery County School System

1.0 SCOPE:

- 1.1 This procedure outlines the process for procurement card purchases.

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

2.0 RESPONSIBILITY:

- 2.1 Accounting Associate

3.0 APPROVAL AUTHORITY:

- 3.1 Chief Financial Officer (CFO)

4.0 DEFINITIONS:

- 4.1 Procurement Card: A method of paying for purchases (supplies & minor equipment) less than \$500.00 and should be used with any vendor that accepts VISA credit card. Cards will be issued with higher limits and different types of expenditures (i.e. travel, utilities, and technology) as deemed appropriate by the CFO.
- 4.2 Procurement Card Program Coordinator: An individual designated by the CFO to exercise oversight of the procurement card program and responsible for issuing new procurement cards for School Board Fund accounts.
- 4.3 Site Coordinator: An employee designated by the Department Head to exercise oversight in administering the procurement cards assigned to individuals at a particular site.
- 4.4 School Coordinator: An individual designated by the Principal to exercise oversight in administering the procurement cards assigned to the school.
- 4.5 ISA: Individual School Activity accounts for bookkeeping.

5.0 PROCEDURE:

- 5.1 Employee must read the rules and guidelines regarding Procurement Card use and sign a Procurement Card Privileges Employee Agreement (ISA Accounts) (ref. [PUR-F012](#)) or Procurement Card Privileges Employee Agreement (School Board Accounts) (ref. [PUR-F013](#)).
 - 5.1.1 Employee Agreement Forms are kept by the Procurement Card Program Coordinator, the Site Coordinator or School Coordinator.
- 5.2 Cards issued to individual schools for ISA Accounts and to the Finance Department for School Board travel/staff development related expenditures are to be documented in a Procurement Card Log (ref. [PUR-F015](#)).
 - 5.2.1 For ISA Accounts the School Coordinator must verify that sufficient funds are available for the intended purchase(s).
- 5.3 Procurement Cards with limits in excess of \$500.00 per transaction will require three (3) bids for supporting documentation or an emergency or proprietary purchase justification, where appropriate.



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- 5.3.1 Travel expenses and utilities are examples of expenditures not requiring bids.
- 5.4 Technology purchases made with a Procurement Card by the Information Systems Department will still require the issuance of a purchase order (ref. [PUR-P002](#)).
 - 5.4.1 The purchases must be supported by a contract number, a formal bid, an informal bid, or justification for sole source, proprietary, or emergency (ref. [PUR-P004](#)).
 - 5.4.2 Upon receipt of the order and packing slip, the Information Systems Department is responsible for reconciliation and submitting receipt to the Chief Accountant in the Business Affairs Department.
- 5.5 Expenditures are recorded in the appropriate accounts.
 - 5.5.1 Card must be accompanied with a receipt.
 - 5.5.2 For ISA Accounts, an employee approved for placing Internet or phone orders will be provided the necessary procurement card information.
- 5.6 Procurement Card account reconciliation will be done monthly.
 - 5.6.1 Coordinators for school board accounts will submit all receipts to the Chief Accountant.
 - 5.6.2 School Coordinators for ISA Accounts will be responsible for maintaining receipts.

Note: Successful vendor(s) will be provided the Procurement Card number by the CFO; the Procurement Card number will be maintained in a secure place by the Administrative Specialist.

6.0 ASSOCIATED DOCUMENTS:

- 6.1 Procurement Card Privileges Employee Agreement (ISA Accounts) ([PUR-F012](#))
- 6.2 Procurement Card Privileges Employee Agreement (School Board Accounts) ([PUR-F013](#))
- 6.3 Procurement Card billing statements
- 6.4 Procurement Card Log ([PUR-F015](#))
- 6.5 Purchase Order Procedure ([PUR-P002](#))
- 6.6 Formal Bid Procedure ([PUR-P004](#))

7.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
Employee Agreement	School Office	Duration of Employment	Recycle	Secured Building



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Billing Statements, Log & Reconciliation Reports	Bd. Accts. at CO ISA Accts. at School of Origin	Current plus five years	Recycle	Secured Building
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8.0 REVISION HISTORY:

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
5/1/06		Initial Release
5/19/06	A	Revise to include purchases in excess of \$500.00 and purchases requiring a P.O., update flowchart

9.0 FLOWCHART:

9.1 A flowchart detailing this process can be found in "Exhibit A" of this procedure.

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