



## **PROCUREMENT CARD PURCHASING PROCEDURE (PUR-P007)**

Clarksville-Montgomery County School System

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### **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 Procurement Officer

### **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) \$1,000.00 or less 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 Supervisor shall request a new procurement card for the employee or department using the New Credit Card Request form (PUR-F022), submitted to the Procurement Card Program Coordinator for approval by the CFO.
- 5.2 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](#)).
  - 5.2.1 Signed Employee Agreement Forms are kept by the Site Coordinator or School Coordinator and a copy sent to the Procurement Card Program Coordinator.
- 5.3 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](#)).



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- 5.3.1 For ISA Accounts the School Coordinator must verify that sufficient funds are available for the intended purchase(s).
- 5.4 Procurement Cards with limits in excess of \$2,500.00 per transaction will require three (3) bids for supporting documentation or an emergency or proprietary purchase justification, where appropriate.
  - 5.4.1 Travel expenses and utilities are examples of expenditures not requiring bids.
- 5.5 Purchases for accountable items as defined by INV-G001 made with a Procurement Card will still require the issuance of a purchase order (ref. [PUR-P002](#)).
  - 5.5.1 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](#)).
  - 5.5.2 Upon receipt of the order and packing slip, the Department is responsible for reconciliation and submitting receipt to the Accounting Office in the Business Affairs Department.
- 5.6 Should a card holder realize the need for an increase in his/her single purchase or monthly credit limit, card holder shall request such increase using the Credit Card Limit Increase Request Form (PUR-F023), submitted to the Procurement Card Program Coordinator for approval by the CFO.
- 5.7 Expenditures are recorded in the appropriate accounts.
  - 5.7.1 Card must be accompanied with a receipt.
  - 5.7.2 For ISA Accounts, an employee approved for placing Internet or phone orders will be provided the necessary procurement card information.
- 5.8 Procurement Card account reconciliation will be done monthly.
  - 5.8.1 Coordinators for school board account will submit all receipts to the Accounting Office in the Business Affairs Department.
  - 5.8.2 School Coordinators for ISA Accounts will be responsible for maintaining receipts.
  - 5.8.3 The Accounting Office will review the charges and receipts and forward the statements to the Purchasing Director for review and approval to pay.
  - 5.8.4 If the Purchasing Director identifies any violations of the Procurement Card Policy or Procedures, notification (Form PUR-F021) will be given to the Cardholder's supervisor to review the policy or procedures with the Cardholder. Repeated or serious violations may also include notification to the Department Director and/or the Chief Financial Officer.

**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.**

**Note: In the case of federal funds, the District will return all applicable credits that result from procurement card use back to the federal award. This may include cashback or similar rewards, purchase discounts, rebates or allowances, and adjustments of overpayments or allowances.**



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### **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](#))
- 6.7 Inventory Guidelines (INV-G001)
- 6.8 Purchasing Card Abuse Notification Form (PUR-F021)
- 6.9 New Credit Card Request Form (PUR-F022)
- 6.10 Credit Card Limit Increase Request Form (PUR-F023)

### **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
Billing Statements, Log & Reconciliation Reports	Bd. Accts. at CO ISA Accts. at School of Origin	Current plus five years	Recycle	Secured Building

### **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
11/1/11	B	Changed \$500.00 to \$1,000.00 and "less than" wording. Updated logo.
11/6/18	C	2.1, replaced accounting associate with procurement officer. 5.1.1, removed "the procurement card program coord", added "and a copy sent to the procurement card program coord". 5.4, replaced "technology purchases" with "purchases accountable as defined...". Replaced chief accountant with accounting office throughout. Added 5.6.3 and 5.6.4.



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Added INV-G001 and PUR-P021 to associated documents. Updated logo.

12/7/18	D	5.1 Added new item. 5.4. Changed limit to \$2,500.00. 5.6 Added new item. 6.9. Added new form. 6.10. Added new form.
9/1/23	E	Added the second note at the end of section 5, in keeping with recommendations from Uniform Grants Guidance updates from consultants.

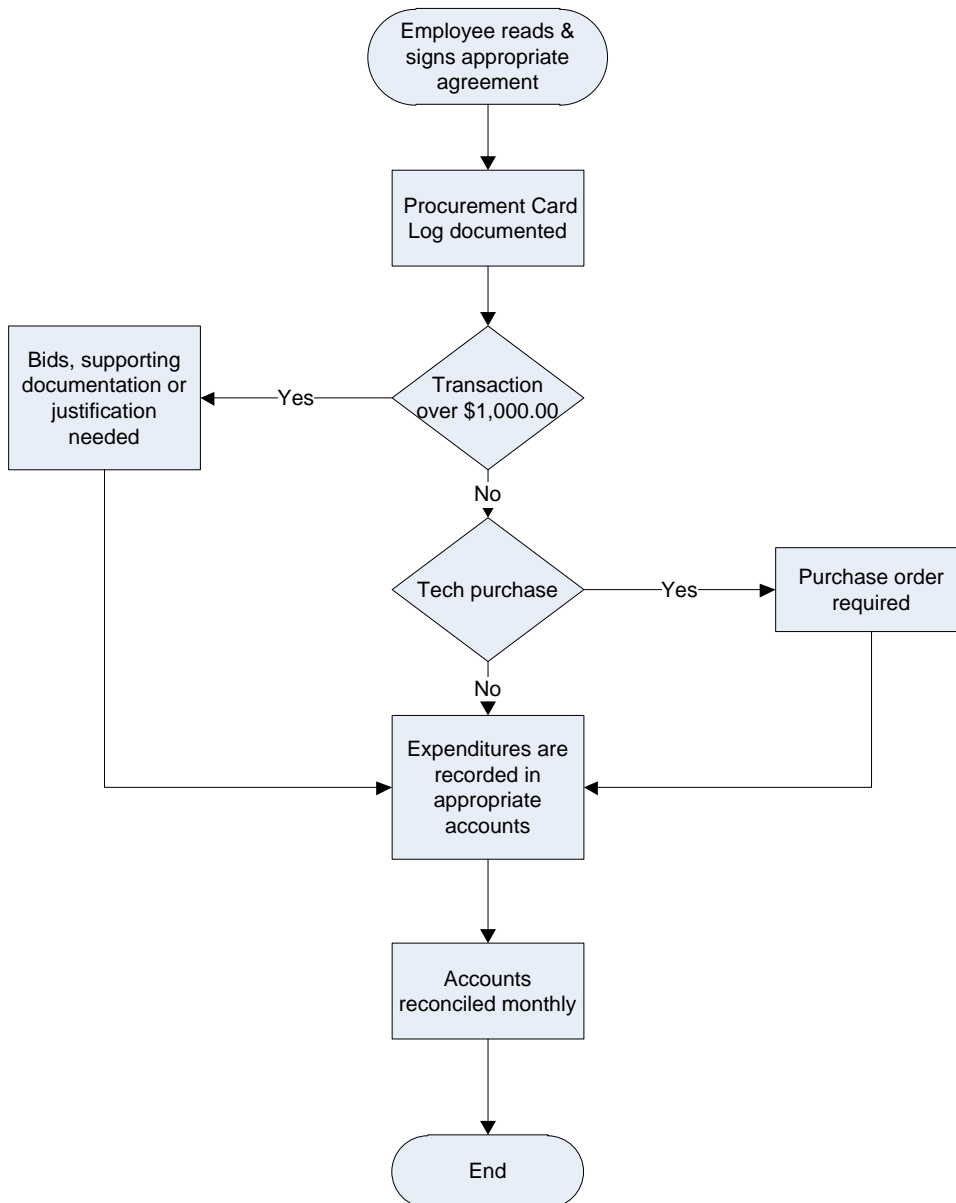
### **9.0 FLOWCHART:**

9.1 A flowchart detailing this process can be found below.

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### Procurement Card Purchasing Procedure PUR-P007



\*\*\* End of Procedure \*\*\*