

SECTION 2.04 – PROCUREMENT CARD USE

Contact: Business Services @ Extension 4186

A. Overview

The board of directors has authorized the use of a credit card, known as a procurement card, to be used to simplify the purchasing process when buying certain equipment, materials and supplies. It may also be used for the payment of travel expenses (with the exception of meals) while on district business. The following guidelines have been developed for their use to insure that adequate documentation and fiscal control are established to meet legal and auditing requirements.

B. References

[Section 2.01](#) – Purchasing Guidelines and Laws
[Section 2.02](#) – Allowable Purchasing Methods
[Section 2.03](#) – Electronic Purchase Order Process
[Section 2.05](#) – Imprest Checking Accounts
[Section 2.06](#) – Reimbursement Vouchers

C. Issuance Criteria

Issuance of procurement cards can be requested by completing a [Request for Issuance form](#) and shall be limited to the following district personnel unless authorized by a deputy, assistant superintendent, the chief financial officer, or the procurement supervisor.

- Superintendent, deputy, or assistant superintendent
- Principals/assistant principals
- Budget authorities
- Primary clerical support position to the above
- Maintenance personnel as approved by the director of maintenance

D. Guidelines and Restrictions

- Procurement cards may not be used for expenditures not allowable under any other expenditure method including purchase of personal items, gifts, charitable contributions, alcoholic beverages, tobacco, illegal substances, or items from district employees or relatives.
- Procurement cards may not be used for cash advances.
- Procurement cards may not be used for payment on contractual services agreements.
- Procurement cards may not be used for the purchase of equipment having a value greater than \$500. (The director of maintenance and operations is permitted an exception to this restriction when necessary for the safe and continued operations of the district.) Theft sensitive items (please see [Section 6.03](#) for examples) with a value less than \$500 may be purchased provided they are promptly entered into our inventory system and tagged

(please coordinate with purchasing). Sites must take extra measures to track and protect these types of items from the risk of loss or misplacement. [Board Policy 6570](#) requires the tracking of these fixed assets through our inventory records. These records are contained in the BusinessPlus Financial Software System and are integral with the purchase order process. All efforts should be made to properly purchase and receive equipment (including application of inventory bar code tags) per the [BusinessPlus Training Manual](#) and the district inventory process.

- Transactions may not be split. Purchases which exceed the individual per transaction limit are to be made via a purchase requisition.
- Procurement cards may not be used for meals in the local area. An exception would be when purchasing food for a meeting per the district food and beverage consumption guidelines. Additional information regarding the purchase of food or meals can be found in [Section 1.02](#) of this manual.
- Business services issues procurement cards at the request of the department or school administrator with budget authority.
- Procurement cards shall only be used by the district employee identified on the card and the confidentiality of the account number shall be maintained.
- Procurement cards may be used for allowable expenditures via telephonic ([Documentation of Telephone Order form](#)) or internet orders. The account number shall only be used by the cardholder and not be given to other district employees for the purpose of telephonic or internet purchases.
- Procurement cards may not be used to pay outstanding invoices. Invoices are to be signed, coded and forwarded to accounting for payment.

E. Reconciliation of Procurement Card Reports

- All purchases must be documented as to the item purchased and its cost, vendor name, date of purchase and amount of sales tax paid. Cardholders must provide original, **detailed** documentation of the use of the procurement card.
- When meals or food for meals are purchased with a procurement card, a copy of the meeting agenda and list of attendees must accompany the original receipt.
- When purchasing admission tickets, etc. for field trips, a copy of the [Field Trip Request form](#) must accompany the original receipt.
- When paying registration fees or other approved travel expenses with a procurement card, please attach a copy of the [Travel Request](#) to the original receipt(s).

Each week, an email containing the following information will be sent to the person designated at each group to process procurement card reports:

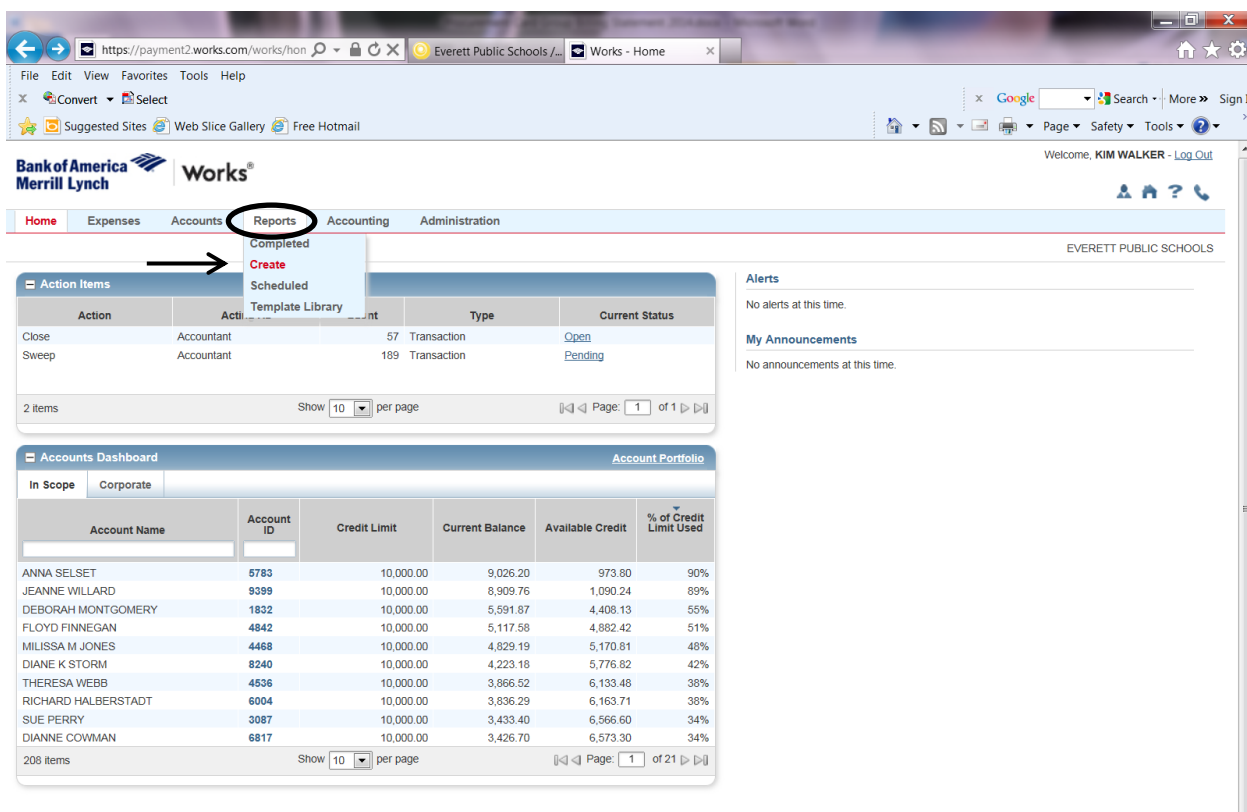
1. Dates report will cover.
2. Date the report is due to business services.

The group contact will (1) run the report for the dates specified in the email, (2) attach the proper documentation for each transaction on the report, (3) get the signature of the proper budget authority, (4) allocate and sign off on the transactions in Works, and (5) return the report to business services by the due date specified in the email.

RUNNING REPORTS IN WORKS

To run the Procurement Card Group Billing Statement in Works:

1. Select **Reports** from the pull down menu on the Works home page.
2. Select **Create**.



The screenshot shows the Bank of America Merrill Lynch Works application. The 'Reports' menu is highlighted, and the 'Create' option is selected. Below the menu, there are sections for 'Action Items' and 'Accounts Dashboard'.

Action Items

Action	Accountant	Account	Type	Current Status
Close	Accountant	57	Transaction	Open
Sweep	Accountant	189	Transaction	Pending

2 items Show 10 per page Page 1 of 1

Accounts Dashboard

In Scope Corporate

Account Name	Account ID	Credit Limit	Current Balance	Available Credit	% of Credit Limit Used
ANNA SELSET	5783	10,000.00	9,026.20	973.80	90%
JEANNE WILLARD	9399	10,000.00	8,909.76	1,090.24	89%
DEBORAH MONTGOMERY	1832	10,000.00	5,591.87	4,408.13	55%
FLOYD FINNEGAN	4842	10,000.00	5,117.58	4,882.42	51%
MILISSA M JONES	4468	10,000.00	4,829.19	5,170.81	48%
DIANE K STORM	8240	10,000.00	4,223.18	5,776.82	42%
THERESA WEBB	4536	10,000.00	3,866.52	6,133.48	38%
RICHARD HALBERSTADT	6004	10,000.00	3,836.29	6,163.71	38%
SUE PERRY	3087	10,000.00	3,433.40	6,566.60	34%
DIANNE COWMAN	6817	10,000.00	3,426.70	6,573.30	34%

208 items Show 10 per page Page 1 of 21

3. Select **Spend** from the **Category** pull down menu.
4. Select **PCard Group Billing Statement** from the **Template** pull down menu.

Bank of America Merrill Lynch Works®

Home Expenses Accounts Reports Accounting Administration

Reports > Create

EVERETT PUBLIC SCHOOLS

Create Report Report data is current as of July 2, 2014 1:07 PM CDT.

Category: Spend

Template: shared : PCard Group Billing Statement

Report Options: Basic Advanced Reset to defaults Use last run settings

Columns

Available

- Allocation
 - GL Is Authorized
 - GL Is Complete
 - GL Is Valid
 - GL: Fund
 - GL: Fund Desc
 - GL: Object Code
 - GL: Object Code Desc
 - GL: Org Key
 - GL: Org Key Desc
 - Item Description
 - Item Exp Cat Comment
 - Item GL Combination
 - Item Number
 - Item Price
 - Item Tax
 - Item Total
 - Noncard Spend
 - Total Card Spend
- Card
 - Card Account Number

Selected

- CH Last Name
- CH First Name
- Post Date
- Purchase Date
- Vendor Name
- Amount
- Type

Column Sort

- A→Z CH Last Name
- A→Z CH First Name

Remove Edit Add Constant

Remove Reverse Sort

Filters

5. Click on the calendar icon for the **Post Date** and select your date range.

GL: Object Code Desc

GL: Org Key

GL: Org Key Desc

Item Description

Item Exp Cat Comment

Item GL Combination

Item Number

Item Price

Item Tax

Item Total

Noncard Spend

Total Card Spend

Card

Card Account Number

Remove Edit Add Constant

Remove Reverse Sort

Filters

Add filter:

Transaction Type: ☒ Cash advance ☒ Misc Credit ☒ Misc Debit ☒ Purchase ☐ Reimbursement ☐ Payment

Post Date: ☒ 06/14/2010 - 06/20/2010

Output Format

6. Scroll to the bottom of the page and click **Submit Report**.

Output Files: ☒ Full Details ☐ Summary Only

Paper: US Letter

Orientation: ☐ Portrait ☒ Landscape

☒ Add Summary Data in Header

Add Signature Line to: ☐ Header ☒ Footer

Insert Page Break: No Page Break

☐ Delimited Text

Summary Grouping: CH Last Name

Save Template

☐ Save Template to Template Library

Template Name: PCard Group Billing Statement

Description: Group Billing Statement

Sharing: ☐ Personal ☒ Shared ☐ Both

Scheduling and Expiration

Job Name: PCard Group Billing Statement

Run for User(s): None selected

Schedule: ☒ Run Now ☐ Run Later ☐ Recurring

Report Expiration after: 7 day(s)

Submit Report

7. Select the completed report and open.

Created 1 report. Report can be downloaded from the table below.

Queued At	Report Name	Status	New	Output Type(s)
07/17/2014 12:50 PM CDT	PCard Group Billing Statement	Ready	<input checked="" type="checkbox"/>	PDF
07/16/2014 09:52 AM CDT	Transactions Export	Ready	<input type="checkbox"/>	CUSTOM
07/16/2014 09:51 AM CDT	Transactions Export	Ready	<input type="checkbox"/>	CUSTOM
07/16/2014 09:50 AM CDT	Transactions Export	Ready	<input type="checkbox"/>	CUSTOM
07/16/2014 09:49 AM CDT	Transactions Export	Ready	<input type="checkbox"/>	CUSTOM
07/16/2014 09:47 AM CDT	Transactions Export	Ready	<input type="checkbox"/>	CUSTOM
07/15/2014 05:21 PM CDT	Batch Proof	Ready	<input type="checkbox"/>	XLS
07/15/2014 04:05 PM CDT	PCard Group Billing Statement	Ready	<input type="checkbox"/>	PDF
07/15/2014 01:16 PM CDT	PCard Group Billing Statement	Ready	<input type="checkbox"/>	PDF
07/14/2014 10:46 AM CDT	Kim's Group Billing Statement	Ready	<input type="checkbox"/>	SUMPDF

0 Selected | 11 Items

Show 10 per page

Page: 1 of 2

Do you want to open or save PCard Group Billing Statement.pdf from payment2.works.com?

Open Save Cancel

8. Print the completed report.

Match up original procurement card charge slips to the information on the report. In the event a procurement card is used to make an order by phone, a [Documentation of Telephone Order](#) may substitute for a charge slip. If an order was placed via the internet, a copy of the confirmation should be attached.

Note the expenditure codes to be charged by line item and in ink on the face of the report.

Have the site administrator with budget authority sign (in ink) the report as approval of the charges and the expenditure coding.

Return the reports and documentation to business services by the due date.

- Compensating tax will be charged to department or school budgets for out-of-state vendors when sales tax was not included on the original charge.
- If a procurement card is used to make purchases utilizing grant monies, no purchases should be made less than one month prior to the end of the grant.
- It is important that schools/departments have at least two staff members trained on procedures relating to procurement card processing so that payments are not delayed due to absences, etc. Delayed payments may result in penalty charges assessed by the bank. Such penalty charges will be the responsibility of the school/department causing the delay.

F. Summer Procedures

- Procurement cards are to be turned into the principal/administrator for safekeeping during summer break. **NOTE:** Procurement cards may be used at the discretion of the principal/administrator during the summer break **provided** trained personnel are available to process the resulting paperwork on a weekly basis.

G. Billing Address

- The billing address for all district procurement cards is:

PO Box 2098
Everett, WA 98213