ISSUANCE OF PROCUREMENT CARDS (Purchase and Travel)

A. District administrators with BRC authority may request the issuance of a procurement card for employees by filling out a request form and sending it to the purchasing department. There are two types of procurement cards:
   1. Purchase card (used to purchase supplies and materials)
   2. Travel card (used for extended travel).

B. Memorandum of Understanding
   1. All personnel using a procurement card shall sign a “Memorandum of Understanding” on the use of district issued procurement cards.
   2. Each school/department has the discretion to implement more stringent or additional internal control procedures for handling procurement cards.

C. Safeguarding of Procurement Cards
   1. The procurement card should be adequately safeguarded and stored in a secured location when not in use.

   The district PCard coordinator shall be immediately notified if a cardholder terminates or transfers.

Purchase Procurement Cards

A. Uses
   1. The “purchase card” may be used to make current year purchases of district-related supplies and materials. Orders may be placed over the telephone, Internet, or onsite at vendor locations.
   2. The procurement cards shall not be used for the following, unless specifically noted below:
      a. Salaries or wages;
      b. Cell phones;
      c. Cash advances;
      d. Restaurants (except for procurement cards issued for ASB, superintendent, and board members);
      e. Donation to charities;
      f. Consultant/contractual services;
      g. Furniture;
h. Gifts (including flowers or meals for employees);
i. Capitalized equipment (i.e., equipment costing over $5,000);
j. Staff development fund equipment or software purchases;
k. Airline tickets;
l. Travel related items. (See travel card section.) (Note: the ASB fund procurement card may be used for travel expenses incurred in the course of approved ASB activities.);
m. ;
n. Grant funded expenditures, unless approved by the superintendent or designee.

B. Theft-Sensitive Items

1. Theft sensitive items (as outlined in the purchasing guidelines) costing between $300 and $1,000, that are purchased with a procurement card, shall be reported to the purchasing department for possible inclusion in the fixed asset system.

C. Credit Limits

1. The standard credit limits are as follows:

<table>
<thead>
<tr>
<th>Departments</th>
<th>Maximum per transaction</th>
<th>Maximum per Month per card</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$999</td>
<td>$10,000</td>
</tr>
<tr>
<td>Elementary</td>
<td>999</td>
<td>5,000</td>
</tr>
<tr>
<td>Middle</td>
<td>999</td>
<td>7,000</td>
</tr>
<tr>
<td>High</td>
<td>999</td>
<td>10,000</td>
</tr>
</tbody>
</table>

2. Higher spending limits may be approved by the superintendent or designee. This request shall be in writing and forwarded to the purchasing department.

D. Record Keeping

1. School/department shall use a “Procurement Card Sign Out Sheet” to control the use of the purchase procurement card.

2. Original documents (pre-approval, receipts, packing slips, invoices, order confirmations, statements, etc.) pertaining to the use of procurement cards must be kept at the school/department regardless of types of orders (i.e., telephone, Internet, etc.). Copies shall be retained for audit and reconciliation purposes at the school/department.
3. Each school/department must reconcile the items purchased in a timely manner.

Travel Procurement Cards

A. Uses

1. Travel procurement cards shall be used for extended travel-related only and include the following:
   a. hotel/motel charges;
   b. telephone charges;
   c. car rentals;
   d. registration fees; and
   e. miscellaneous costs for ground transportation, baggage handling or parking.

2. Travel procurement cards may not be used to purchase food or airline tickets.

B. Credit Limits

1. The standard credit limit is $5,000 per transaction and $15,000 maximum per card per billing period. Higher spending limits may be approved by the superintendent or designee. This request shall be in writing and forwarded to the finance department.

C. Record Keeping

1. Each school/department shall use a “Travel Procurement Card Sign Out Sheet” to control the use of the travel procurement card. Card use shall be tracked and monitored via “Travel Procurement Card Sign Out Sheet” form.

2. Original documents (pre-approval, receipts, packing slips, invoices, confirmation, statement, etc.) pertaining to the use of travel procurement cards must be attached to the Travel Expense and Claim and Detail Travel Expense Claim forms. Copies shall be retained for audit and reconciliation purposes at the school/department.

Approved 12/17/2012