

Policy Manual(Revised 2/16/09)(DRAFT)



Title: Approval of Vouchers Procurement of Goods and Services Used by the College	Number: 6Hx2-6.10
Legal Authority: Fla. Statutes 240.319(2) 1001.65(5) 1010.04(2)	Page: 1 of 3

GENERAL STATEMENT

The President of Broward Community College shall approve all individuals authorized to sign vouchers of the College. Prior to being entered upon the records and charged to the account classification, each voucher for the purchase of materials, supplies, or services other than personal services shall be approved by College staff designated by the Comptroller. In order to verify compliance with necessary laws and regulations regarding employment status, personal services contracts shall be routed through the Human Resources Department.

Pursuant to Florida Statute the Board of Trustees shall adopt rules to be followed in making purchases of goods and services used by the College. The College President is responsible for the establishment and implementation of policies and procedures used to approve, execute and administer the acquisition of commodities, goods, equipment and services within the guidelines set forth by the Board of Trustees.

THE POLICY and THE FACULTY AND STAFF.

The College has established official forms and processes that are to be used for the procurement of all goods and services for official College business. All employees of the College authorized to initiate and approve purchases are expected to use these official forms and processes as outlined in this policy, similar procedures and departmental operating guidelines.

IMPLEMENTATION and OVERSIGHT.

The President and his/her designee, has the authority to determine who is authorized to initiate and approve purchases on behalf of the College. Authorization is established by organizational unit where individual cost center administrators are defined. All purchases are approved via an electronic document approval path. Online forms are input and processed via this electronic approval path defined by organizational structure and by account. The online approval process allows for multiple approval iterations via the online finance system.

The official forms and processes used by the College to procure goods and services are:

1. Department Requisition – online form used via the finance system for the purpose of procuring goods and services. The cost center administrator, or designee, will initiate the request. All department requisitions are forwarded for approval according to the electronic document flow and approval path established for the department’s account and requisition type. All approved department requisitions are reviewed by the Purchasing Department and converted to a purchase order when appropriate.

When the items ordered are received, the ordering cost center shall acknowledge and approve the appropriate receiving document, which authorizes the Accounts Payable Department to pay the vendor for the materials received. When an item has been received and Accounts Payable has an original invoice, a payment will be processed to the vendor in accordance with the payment plan of the purchasing agreement. An established time lag in the processing of the payment will allow

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AGENDA ITEM VII-H

Approved by the Board of Trustees Date: 00/00/00	President's Signature FEB 24 2009 Date: 00/00/00
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ENCLOSURE 11

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the ordering cost center to file a request for return of merchandise. The Purchasing Department and Accounts Payable Department will be notified of such requests and the payment will be delayed until the request for return is resolved.

2. Disbursement Requisition – online form used via the finance system for the purpose of requesting a direct payment to a vendor, employee, or student of the College for goods and services when items are not ordered by the Purchasing Department via procedures established for Department Requisitions and Purchase Orders. Such payment requests are routed through assigned approval paths and are directed to the Accounts Payable Department for payment processing. The Accounts Payable Department is responsible for ensuring that the proper documentation has been received prior to making a payment.

3. Purchasing Card Program – this program provides an alternate method of procuring goods and services by allowing authorized College employees to make limited purchases without preparing department requisitions or disbursement requests. There are purchasing limits established for each cardholder. When circumstances warrant, and upon approval from the appropriate administrator, transaction and/or monthly limits may be extended by the Purchasing Card Administrator.

The cardholder will be responsible for generating a disbursement request with the original invoice and related documentation. Upon approval by the appropriate cost center administrator, the information will be forwarded to the Accounts payable Department for processing of payment.

4. Corporate Credit Card – the College may authorize the issuance of a corporate credit card in the name of an employee on behalf of the College, as deemed appropriate. The corporate credit card is used for the purpose of travel for College business. Accrued balances on credit cards of this nature and payments against those balances are the sole responsibility of the employee. Personal reimbursements to the employee will be processed by the College upon receipt of a properly approved Travel Request Payment/Travel Voucher in accordance with the Travel Management Procedures.

5. Use of Personal Funds – under extenuating circumstances, and only after written supervisory approval, employees may purchase college-related goods and/or services using personal funds (i.e. cash, check, credit card), and submit a request for personal reimbursement. The use of personal funds shall not be approved for any transaction that should have been processed using the College’s official forms or processes (i.e. Department Requisition, Disbursement Request, Purchasing Card).

The Chief Financial Officer has responsibility for the implementation and oversight of this policy, including the investigation of any alleged policy violations. Reference also Policy 6Hx2-7.02-Procurement Requirements and Policy 6Hx2-7.18-Procurement Code; Vendor Rights and

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Responsibilities.

VIOLATION OF POLICY.

The payment of any unauthorized purchases shall be determined after a thorough review of all circumstances by the VP in the ordering department, the CFO, and if necessary, the President. If the unauthorized purchase is deemed inappropriate the individual placing the order will be responsible for the payment. All individuals in violation of these established policies may be subject to disciplinary action, up to and including termination.

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