

Purchasing Cards

Purchasing cards are a separate bank credit card account established by Board authorization for individual or site use in making small or emergency General Fund purchases. They may not be used for cash advances.

The Purchasing Card Manager shall be responsible for providing training, advice, direction and assistance to Purchasing Card Custodians. The Purchasing Manager will also serve as the Purchasing Card Manager.

The Purchasing Card Custodian is the individual responsible for the credit card. Responsibility includes authorizing disbursements, accounting, and reconciling the purchasing card account. The custodian will sign a Memorandum of Understanding for the purchasing card. A sample of the Memorandum of Understanding is at the end of this section. The custodian is responsible for all charges on the purchasing card account. The custodians may designate employees (Purchasers) at their sites to use the purchasing card to purchase specific items. The custodian shall maintain at the site a sign out/in log for all designated purchasers and shall be responsible for advising each designated purchaser of the terms and conditions for use of the purchasing card. Custodians are responsible for maintaining, at their locations, the original charge receipts with the bank's weekly statement. Procedures for maintaining purchasing documentation are in the Purchasing Card Reconciliation sub-section of the Accounts Payable section.

The Purchaser is the employee designated by the Purchasing Card Custodian to make specific purchases. Purchasers shall maintain security of the purchasing card while in their custody. Upon completion of the purchase, they will immediately return the purchasing card, charge receipts and sales tickets to the Purchasing Card Custodian.

Disallowed Purchases for Site Purchasing Cards

The purchasing card may not be used for the following items:

- Salaries or wages;
- Gifts (including flowers or meals for employees);
- Donations to charity;
- Travel costs such as meals or transportation;
- Internet purchases with unsecured vendor sites;
- Furniture and equipment \$5,000 or more per unit;
- Computer equipment;
- Personal or other service contracts (fund-raiser and event contracts, maintenance contracts, public works, or contracts with independent contractors);
- Payment prior to receipt of goods (except professional books and subscriptions);
- Library books and materials; or
- ASB Fund purchases

Travel costs are allowed on the district-level travel card.

In compliance with RCW 42.24.115, any charges against the purchasing card that are not properly

identified or are not allowed by the district shall be paid by the employee responsible for the purchasing card at the time of the charge. Any employee who has been issued a purchasing card shall not use the card if any disallowed charges are outstanding.

Safeguarding of Purchasing Card

The purchasing card should be maintained in a secured area/place that is lockable when not in use. Notify the Purchasing Manager immediately of any changes in the authorized Custodian of any purchasing card. Notify the Purchasing Manager immediately in the case of theft or loss of your purchasing card. If the theft or loss occurs during non-business hours, immediately call the customer service department of the banking institution.

Establishment of Purchasing Card or Change in Credit Limit

Standard maximum monthly limits will be set for each card.

To request a purchasing card or an increase/decrease in its monthly credit limit, the Custodian will submit a written or e-mail request to the Purchasing Manager stating the amount of the increase/decrease and a justification.

The Purchasing Card Manager will review additions and changes to purchasing cards with the Director of Financial Services before approval. Upon approval, the Purchasing Card Manager will implement requested changes.

Legal References:	RCW 39.58	Public funds -- Deposits and investments -- Public depositories
	RCW 42.24.115	Municipal corporations and political subdivisions -- Charge cards for officers' and employees' travel expenses

Former Procedure: 7110, 7112-P1

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