Purchase Cards

GENERAL DESCRIPTION: This procedure applies to general purchasing of materials, supplies, and specific professional development related activities with CESD purchase cards.

There are two processes for professional development. District directed professional development is processed through the requisition process (FS-017 Requisitions procedure). Staff requested professional development is processed through the professional development process (HR-018 Professional Development procedure). For both processes, approvals are required prior to use of the purchase card for related activities, and use of the purchase card is limited to registration fees and hotel reservations only. All other related activities must be processed according to the FS016 Expense Reimbursement procedure. If the purchase card is used for other related activities, the cardholder will reimburse the district through a payroll deduction.

Each program director will determine for the program, the individual transaction and the daily purchase limit. Limits must be approved by the superintendent and chief financial officer. This procedure ensures that only properly authorized purchases are made from CESD funds and that management is provided with accurate information for planning, budgeting, monitoring, and decision making.

PRIMARY RESPONSIBILITY: Chief Financial Officer

REFERENCE OR AUTHORITY: Policy DJ – CESD Purchasing

OVERVIEW: Purchase card use may be used by employees after department approval and according to the following procedural steps.

PROCEDURAL STEPS:

1. Director shall notify in writing to the CFO the program employee assigned to perform those roles as defined in Step 4 of this procedure.

2. Director or designated management personnel shall request initial card set-up by requesting assigned program employee complete and submit the Purchase Card Request form electronically to the CFO or designee.

3. The CFO or designee will perform the necessary set-up steps through CESD’s purchase card vendor and forward the approved purchase card to the assigned program employee for distribution to the specified purchase cardholder. The specified purchase cardholder is the only person who is authorized to use the assigned purchase card and is responsible for all purchases and supporting documentation.
4. The program employee authorized in Step 1 of this procedure shall perform the following:
   
   a. Complete and submit the Purchase Card Request form to the CFO’s designee.
   b. Authorize purchases in the vendor’s data system for assigned cardholders.
   c. Properly code purchases in the vendor’s data system if purchases are to be charged to an account other than the default code.
   d. Add a comment to the transaction in the vendor’s data system describing the nature of the purchase.
   e. Print the billing cycle statement for each assigned cardholder.
   f. Obtain director or designated management personnel approvals and all supporting documentation for all statement activity according to program procedures. At a minimum, the supporting document includes a photo copy of a detailed sales slip.
   g. A reason shall be noted for any missing receipts. The employee who made the purchases will be notified by the program supervisor or designee that reoccurrence without reasonable cause for loss of receipt will result in the loss of purchase card privileges.
   h. Forward all supporting documentation to the accounts payable clerk for payment processing by the 15th of the subsequent month.

5. Additional dollars may be added to a specified purchase card by submitting the Purchase Card Request form to the CFO’s designee. The request shall be approved electronically by the department director or designated management personnel.
   
   a. Single purchases costing more than the allowable single transaction limit cannot be split into two card transactions.

   If the purchase card is used for the purchase of items to be shipped to CESD, the purchase cardholder shall work with the assigned program employee who will contact central receiving and obtain a manual shipping number. The purchase cardholder shall use this number as CESD’s purchase order number when ordering.

6. The CFO or designee will review all purchases in the vendor’s data system prior to processing the billing cycle statement.

7. All rewards/credits offered by vendors for purchases made using a CESD purchase card are to be awarded to Clackamas ESD (e.g., Safeway, Fred Meyer, store credit).

8. If monies are spent or awards are received for items not authorized according to program procedures, CESD will take the appropriate means to collect the funds from the employee.
   
   a. The CFO’s designee will perform weekly uploads of expenditures to the district accounting system to maintain accurate account balances.
   b. The CFO’s designee will reconcile the monthly invoice with supporting documents and submit for payment to the accounts payable clerk.

9. The director or designee will notify in writing or by email any reduction of funds or cancellation of purchase cards to the CFO or designee.
10. The approved statement will be forwarded to the accounts payable clerk for payment and processing in accordance with procedure FS-024 (Invoice Payment).