

Procedures for the Use of the School's *Purchasing Card* ("P-Card")

Updated: 7/28/26

The district's P-Card program was designed to help facilitate program operations by making it easier to manage purchasing. The use of P-Cards is a privilege and comes with some basic responsibilities and controls. These include, but are not limited to:

- Duty to maintain card and account security
- Duty to use card reasonably and responsibly when spending budgeted funds
- Duty to provide original itemized receipts/invoices as substantiation of purchases
- Duty to receive appropriate prior purchasing approval
- Duty to use **only** when/where a purchase order or vendor-specific credit/billing is not available.
- No sales tax (rooms and meals is an exception), alcohol, tobacco, gift cards or unauthorized purchases are allowed.
- Unauthorized purchases made using a P-Card will be the financial responsibility of the purchaser.
- Purchases may not be made from friends or relatives where the user of the card has a financial interest. If this seems unavoidable, this must be disclosed as part of the prior authorization process outlined below.
- Any personal purchases on the P-Card are strictly prohibited. Only authorized business purchases may be made with the P-Card.
- If the anticipated purchase is associated with grant funds in any way, please have an in-person conversation with the principal prior to use.
- No cash advances, donations, wire transfers or money orders may be made using the P-Card.

A P-Card *may* be made available to staff for purchases, under the following procedures:

1. **All purchases require prior approval by the principal, or principal's designee, and a purchase order before any purchase is made.** This will necessitate advance planning for non-emergency purchases. Please plan to give the office at least three school days to process requests. Use of the P-Card will not be permitted until this process is complete.
 - a. Prior approval is received by submitting a requisition form and having it signed by the principal.
 - b. The principal provides the approved form to the administrative assistant, who generates an electronic requisition for final approval.
 - c. Once the electronic requisition is approved, a purchase order is generated. The administrative assistant will notify the person requesting the card when the card is available for pick-up.
2. **The school does not pay sales tax on purchases.** The staff member using the card is responsible for taking a copy of the tax-exempt certificate (available from the Administrative Assistant) with them for the purchase, or ensuring that online purchases are tax-exempt. **Any sales tax incurred is the personal responsibility of the person using the card and that person will need to promptly reimburse to the district.** Any outstanding tax will need to be

paid before the staff member may continue to use the card. Rooms and Meals Tax is an exception.

3. **You must turn in an itemized receipt when you return the card.** A receipt for your purchase must accompany the return of the card to the Administrative Assistant. This is essential documentation for accounting purposes and will potentially be required by our auditors.
4. The P-Card will be issued to staff as close to the time of purchase as possible and should be **returned to the school office no later than one school day after use**. The staff member will be asked to sign out the card, which signifies that you are aware of these procedures and agree to the terms of the use of the card. It is the responsibility of the staff member to keep the card secure at all times.
5. The P-Card may **only be used by the staff member who has signed it out, and for the amount and items having received prior approval**. Purchasing may not be delegated to another individual and may not differ in content from the items approved or exceed the prior approval amount.

Note: The employee voucher for the use of the P-Card is on the next page.

School Purchasing Card "P-Card" Voucher

Employee	
Purchase Order # OR Principal's/Designee's Signature:	<i>If a purchase order number is not written in this box, the principal's/designee's signature must appear in its place BEFORE the card is issued.</i>
Reason for P-Card Use:	
Date P-Card Signed Out:	

By signing below, I acknowledge receipt of the P-Card for the purpose described above. I understand that original, itemized receipts must be submitted when the card is returned. I understand that if sales tax is charged, I am responsible for repayment of that amount when the card is returned. I have read and understand the procedures associated with the use of the P-Card and agree to the terms outlined.

Is this purchase affiliated with ANY type of grant funding?
If yes, you must discuss this with the principal prior to making a purchase.

Employee Name:	
Employee Signature:	

Checklist for the return of the P-Card:

- ___ Card Returned (Date: _____)
- ___ Original Itemized Receipt(s) Received
- ___ Sales Tax Repaid, if Applicable (Rooms, Meals and Gas Tax Not Applicable)
- ___ Purchases on Receipt Align with Authorized Purchases

Notes:

Administrative Assistant Signature:	
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