

PURCHASING
(Credit and Purchasing Cards)

In accordance with Board policy, only the superintendent, purchasing officer and bookkeeper will have access to and authority to use a district credit card. Other employees may receive a district purchasing card upon Board approval.

The following rules apply to the use of district credit or purchasing cards:

1. The Board or superintendent will set limitations on the use of all cards. The limitations will only be revised with Board or superintendent approval.
2. Any employee using a district card shall first sign a card usage agreement and receive training on procedures for card use.
3. Employees issued credit or purchasing cards, including the purchasing officer and superintendent, must reconcile their statements every month. Documentation, including receipts and the appropriate budget code, will be produced in a timely manner for each item purchased. The purchasing officer will immediately confiscate the purchasing card of any employee who fails to provide the mandated documentation when required and will notify the superintendent.
4. The purchasing officer and bookkeeper will examine all documentation prior to payment. If any purchase was made by an employee contrary to law, Board policy or administrative procedures or was inadequately documented, the purchasing officer will immediately confiscate the card and will notify the superintendent.
5. District cards will not be used to purchase personal items, unauthorized items or items that do not benefit the district.
6. Only the authorized employee to whom the card is issued may use the district card.
7. All persons issued a district card must take all reasonable measures to protect the card against damage, loss, theft or misuse. Any damage, loss, theft or misuse of the card must be reported to the superintendent or purchasing officer immediately.
8. District employees will surrender all district cards when their employment or upon demand by the district.
9. Examples of appropriate expenditures using district cards include:

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Critical

- ▶ Office supplies.
- ▶ Computer parts and accessories.
- ▶ Food for use in curriculum.
- ▶ Authorized online purchases.

10. Examples of inappropriate expenditures using district cards include:

- ▶ Personal items.
- ▶ Cash advances.
- ▶ Building repairs.
- ▶ Telephone calls or cellular phone charges.
- ▶ Medical services.
- ▶ Legal services.
- ▶ Alcoholic beverages.
- ▶ Tobacco products.
- ▶ Gasoline for a privately owned vehicle.
- ▶ Leaving a gratuity.

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Note: The reader is encouraged to review policies and/or forms for related information in this administrative area.

Implemented: 08/11/2003

Last Revised: 02/18/2010

Cole County R-I School District, Russellville, Missouri