

School District Credit and Procurement Cards

- A. **General Policy.** The Board authorizes the use of credit cards and procurement cards ("P-cards"). The use of such cards (together referred to as "District Cards") can, in many instances, be a cost-effective method of obtaining supply and service items for the District, and can result in other benefits to the District, such as program savings, "cash-back" incentives and, in some instances, increased warranty periods. The use of District Cards can also assist in accountability through detailed purchase histories and other important record keeping and time-saving information. Some travel and training costs may also be handled best through District Cards.

Accordingly, the Board authorizes the use of District Cards for:

1. legitimate, actual and necessary expenditures approved in accordance with:
 - a. Board policy DK {**},
 - b. All Board policies pertaining to purchasing, including but not limited to, DJ {**}, DJB {**}, and DAF {**} (*relative to purchases made in whole or in part with Federal grant moneys*), and
 - c. The minimum procedures, protocols and standards set out in Section B, below, as well as any administrative procedures, internal controls, and other regulations established by the Superintendent to implement this Policy.

No District Card shall have a maximum limit of more than \$10,000.00 without prior, specific authorization by the Board.

- B. **Procedures, Protocols and Standards.** The following procedures, protocols and standards apply to the use of district credit or purchasing cards:
1. The Superintendent and the Business Manager are authorized to have District Cards in their names as provided in B.2.
 2. Any employee using a District Card shall receive a copy of this policy and any pertinent administrative regulations, shall sign a District Card usage agreement, and appropriate training prior to card use.
 3. Each authorized employee will receive a unique card with SAU #7 and the employee's name. The Business Manager shall maintain a current list of all employees who have been authorized to use a District Card, who have been issued a District Card, and a list of all District Cards in circulation at any given time.
 4. Employees who are issued a District Card, including the Superintendent and/or the Business Manager, must provide pertinent documentation (e.g., receipts, invoices, and any additional information necessary to account for and authenticate an expenditure. Such information should be provided promptly, but no more than thirty

days after the District Card use. The Superintendent or designee shall immediately confiscate the District Card of any employee who fails to provide the mandated documentation in a timely manner.

5. Prior to paying the District Card bill, the Business Manager or other position will examine all relevant documentation. If any purchase was made by an employee contrary to law, Board policy or administrative procedures or was inadequately documented, the Business Manager will immediately confiscate the card and will notify the Superintendent.
6. The Business Manager, Accounts payable clerk, etc. shall monitor the use of each District Card every month and immediately report any problems and/or discrepancies directly to the Superintendent, who shall inform the Board no later than the next regular Board meeting.
7. District Cards will not be used to purchase personal items, unauthorized items, or items that do not benefit the district.
8. Only the authorized employee to whom the card is issued may use the District Card, although the authorized employee may make transactions for other employees provided the use is consistent with all of the other requirements of this Policy and any applicable administrative procedures, controls, or regulations.
9. 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 immediately to the Superintendent or Business Manager or other position and to the appropriate financial institution. Failure to take proper care of District Cards or failure to report damage, loss, theft, or misuse may subject the employee to financial liability.
10. District employees' members will surrender all District Cards when their employment ends or upon demand by the Superintendent or Business Manager.
11. Examples of appropriate expenditures (if otherwise in compliance with this Policy) using District Cards include:
 - a. Office supplies
 - b. Computer parts and accessories
 - c. Food for use in curriculum
 - d. Authorized online purchases
 - e. For all lodging and travel
12. Examples of inappropriate expenditures using district cards include:
 - a. Personal items
 - b. Cash advances
 - c. Building repairs
 - d. Telephone calls or cellular phone charges
 - e. Medical services
 - f. Legal services
 - g. Alcoholic beverages
 - h. Tobacco products
 - i. Gasoline for a privately owned vehicle.

13. All benefits arising from the use of District Cards (e.g., reward points, credits, refunded amounts, etc.) shall inure to and belong to the District.
14. The Business Manager shall maintain a current list of all employees authorized to use a District Card, as well as a list of all District Cards in circulation at any time.
15. The Superintendent, in consultation with the Business Manager and the District Treasurer may establish additional procedures, internal controls and regulations consistent with the above to ensure the appropriate use of District Cards.
16. Violations of this policy, the District Card usage agreement, or any administrative procedures or regulations may be subject to discipline, up to and including dismissal.
17. All District Card purchases or other charges (fees, etc.), as well as any information required by B 4 & 5, above, will be included in the monthly financial reports to the School Board.
18. Such other standards as the Board may from time-to-time adopt.

District Policy History	
Board/Committee Name	Recommendation Date/Adoption Date
Clarksville School Board	September 9, 2024
Stewartstown School Board	September 4, 2024
Columbia School Board	September 3, 2024
Colebrook School Board	August 27, 2024
Pittsburg School Board	August 26, 2024
SAU Board	August 8, 2024
Joint Policy Committee	July 10, 2024
Policy Committee	April 6, 2024
SAU Board	April 13, 2023