

## **BOARD AGENDA ITEM**

**October 8, 2013**

### **SUBJECT:**

*Policy DGD – Amendment to Policy DGD Credit Cards and Purchasing Cards (and Administrative Rule DGD-R) – Final Reading*

### **BACKGROUND:**

The present caption of Policy DGD needs to include purchasing cards since aspects of the policy are specifically related to these cards. Also, the District reorganization necessitates substitution of “Academic Officer or Director of Administrative Services” in place of “assistant superintendent for the area.”

### **ADMINISTRATIVE CONSIDERATION:**

In addition to the needed changes outlined in the Background, the Administrative Rule primarily addresses procedures at the local level with credit cards, and the Rule has been amended to reflect that intention with better clarification. These changes were approved by the Board for First Reading at its regular meeting on September 24, 2013.

### **RECOMMENDATION:**

Adopt on final reading the recommended changes to Policy DGD and Administrative Rule DGD-R.

### **ATTACHMENT:**

Policy DGD and Administrative Rule DGD-R as amended

### **PREPARED BY:**

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## **CREDIT CARDS AND PURCHASING CARDS**

*Code* **DGD** *Issued* **10/13**

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Purpose: To establish the basic structure for the use of credit cards and purchasing cards.

Use of credit cards and purchasing cards must be limited to those approved by the district office for district accounts or, when using student activity funds, to those requested by the principal and approved in advance by the Academic Officer or Director of Administrative Services for that area. Charges made to credit cards and purchases made with purchasing cards must not exceed the approved limit or the budget for the specific account.

All school credit cards must be approved on an annual basis.

An employee who makes an inappropriate or unauthorized charge or purchase is responsible for payment and is subject to disciplinary and/or legal action.

Adopted 10/9/01, Revised 10/8/13

## CREDIT CARDS AND PURCHASING CARDS

Code **DGD-R** Issued **10/13**

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### CREDIT CARDS:

An application for a school credit card for use with student activity funds must be submitted to the Academic Officer or Director of Administrative Services on an annual basis. No general-purpose bank cards (such as MasterCard, VISA or American Express) will be approved. Purchases may not exceed the monetary limit specified on the application without written justification and prior approval of the Academic Officer or Director of Administrative Services.

These procedures must be followed.

- The principal must designate in writing the employee responsible for controlling and maintaining each card.
- Other than for gasoline purchases, only one credit card will be issued for an activity account. The principal must designate the employees who will be permitted to use the cards.
- All credit cards must be kept in a locked, secure place.
- A purchase order must be approved prior to each use. An open-ended purchase order may be used for gasoline purchases or for use in conjunction with an activity account with one user. For credit card purchases authorized by an open-ended purchase order, the purchase order must state the authorized amount not to exceed for all purchases.
- A signature log must be signed prior to each use and when the card is returned.
- Receipts for purchases must be turned in to the school bookkeeper immediately after each purchase. All receipts must be attached to the statement before payment is made.
- A list must be maintained in the school of all major purchases (such as power tools or office equipment) made with the credit card.

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### PURCHASING CARDS:

The purchasing card program is administered at the District level by the Director of Business Services. The Business Department issues rules and guidance regarding these cards in addition to Policy DGD.

Issued 10/9/01, Revised 10/8/13