

PURCHASING CARD USE POLICY

The Board authorizes the use of purchasing cards (p-cards) for official district purchases and acquisitions. The Business Manager is responsible for authorization and control of the use of purchasing cards. The monthly credit limit is established at \$25,000.00 for the purchasing card program.

Employees authorized to use a purchasing card are responsible for obtaining receipts which detail the items purchased and the amount of sales/use tax paid to the vendor. The documentation retained should include sales receipts, packing lists (if applicable) and purchasing card transaction receipts. Failure to provide a proper receipt shall make the employee responsible for the expenses incurred and will result in a deduction to the employee's West Central School District payroll.

The West Central School District is a tax-exempt agency. The cardholder will carry a tax-exempt card, present it at the point of sale, and make every effort to ensure sales/use tax is not charged.

The cardholder must submit purchasing card receipts to the Business Office as directed. The routing of p-card receipts form must be attached and reconciled to all card purchases.

The cardholder must contact the vendor directly to resolve any discrepancies or incomplete orders. In addition, any incorrect charges, duplicate transactions or missing credits must be addressed directly between the cardholder and the vendor.

The following are purchases that are prohibited on the purchasing card:

- Cash advances, wire transfers, or money orders
- Personal items
- Telephone expenses
- Alcoholic beverages
- Ammunition/firearms
- Donations
- Fines including parking violations
- Gaming transactions including bets, lottery tickets, and casino gaming chips
- Independent contractors or other personal or professional services
- Maintenance contracts
- Automatic renewals

If a card is lost or stolen, the cardholder must contact the card company and the Business Office immediately and assist in the recovery or reissue of the card. Lost or stolen cards will result in a review of the cardholder's status as a participant in the program, which may result in suspending their privileges until an adequate resolution is achieved.

The following are strictly prohibited:

- Using the card for personal purchases.
- Using the card to make purchases from friends or relatives where the cardholder has a financial interest.
- Splitting transactions to avoid authorized limits.
- Keeping credits earned such as a reward points as a result of the use of the District's credit card for personal use.
- Delegating the use of the p-card to an unauthorized staff member.
- Delegating the use of the p-card to a student.

If a cardholder is consistently delinquent in submitting their receipts to the Business Office, or misuses the p-card, the Business Manager may review their status as a participant in the program and may suspend their privileges until an adequate resolution is achieved.

The purchasing card is the property of the West Central School District and is for authorized business-related purchases only. An employee that violates the terms of this policy and may be subject to termination and/or prosecution.

Legal References

SDCL 4-3-27

Policy

Adopted: 10/08/07

Revised: 11/13/18, 12/14/2020