

Cape Girardeau Public School District No. 63

Purchase Card

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In accordance with Board policy, only the superintendent and purchasing officer may have access and authority to use a district credit card. Other employees may receive a district purchase card upon approval. District purchase cards are available to each building; with customized purchasing parameters assigned to each individual card. Parameters include: credit line, dollar limits per transaction, and budgetary limitations. Purchases must be for the use and benefit of Cape Public School District No. 63. It is the cardholder's responsibility to protect the card; and is accountable for all purchases made using the card. Purchase cards should be kept in a locked box.

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

1. The Superintendent or designee will set limitations on the use of all cards. The limitations will only be revised with Superintendent or designee approval. District cards may not be used to purchase any item in excess of \$200 nor may the employees in any building charge more than a combined total of \$10,000 a month without prior purchase order completion and approval or written authorization by the CFO or designee.
2. A purchase order must be completed and approved prior to making purchase. Prior to using the purchase card, a Purchase Card Sign-Out/Card Usage Agreement must be signed by the employee and maintained by the card custodian.
3. Purchase Card is to be signed out and in by the responsible employee. Card may not be given to an employee for extended use.
4. Documentation, including receipts and appropriate budget code, must be turned in to the card custodian at the time the card is returned. Acceptable receipts for internet purchases must include an email confirmation. 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
 - a. Transactions must be recorded on the sign-out/card usage agreement
 - b. Transactions must be reallocated and approved in access online
 - c. Attach receipts and form to purchase order and forward to Accounts Payable immediately

5. A Missing Receipt Affidavit form should be completed for all transaction that have lost or destroyed receipts. The signed affidavit must be forwarded to Accounts Payable.
6. Should it be necessary to charge meals to the purchase card each receipt must be itemized; and include a list of everyone present and the business purpose.
7. Employees and Board members issued credit or purchase cards, including the purchasing officer and superintendent, must reconcile their statements every month.
8. The purchasing officer 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. If a Board member's card is involved, the superintendent will notify the Board president immediately. If the Board member in question is the president, or if the president is not available, the vice president will be notified. The president or vice president is authorized by policy to temporarily suspend a Board member's card until the issue is presented to the Board.
9. District cards will not be used to purchase personal items, unauthorized items or items that do not benefit the district.
10. Only the authorized employee or Board member to whom the card is issued may use the district card.
11. 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 CFO or purchasing officer immediately.
12. District employees and Board members will surrender all district cards when their employment or term ends, or upon demand by the district.
13. Examples of appropriate expenditures using district cards include:
 - Office supplies
 - Computer parts and accessories
 - Food for use in curriculum
 - Authorized online purchases

14. Examples of inappropriate expenditures or misuse of district cards include:

- Charging multiple transactions to avoid complying with single purchase limit
- Expenditures without an approved purchase order
- Travel (with exception of airfare, hotel, and registration)
- 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 that exceeds 20 percent (no gratuity for federal funded expenses)