

SERIES 600 – FISCAL MANAGEMENT

Expenditures – 670

Purchasing Cards (672.3)

The Board of Education recognizes Purchasing Cards (PCards) as a tool that can provide efficiency in the District purchasing and payment processes. It also recognizes that proper controls are essential to protect the District. The Superintendent and his/her designee is responsible as the Program Administrator for the control and use of the District's Purchasing Card program.

The use of PCards will be consistent with School Board Policy 672 – Purchasing and Payment. PCard transactions will be prepared and presented to the Norwalk-Ontario-Wilton Board of Education for approval as part of the regular review of vouchers at a regular or special meeting of the Board of Education.

Under no circumstances is an account holder or any user of the PCard permitted to use a PCard for personal purchases. Personal purchases are defined as purchases of goods or services intended for non-work related use. Using the PCard for personal purchases may result in disciplinary action, up to and including termination from employment and criminal prosecution.

All PCard users will sign an agreement regarding proper use of the PCards. Failure to follow policy and procedures may result in disciplinary action. Because the District is a tax-exempt organization, sales tax shall not be paid for purchases.

PCard Purchasing Procedures

The following procedures will be followed in making purchases through the PCard:

1. If an employee has a request for an item and the item is being ordered through a school district vendor through the fiscal office, the employee will fill out a requisition and purchase order, get signed approval from the Superintendent, and the School District Business Office will determine if the PCard can be used for payment.
2. If an employee is making a general supply purchase in person with an area vendor or a regional vendor over the telephone, the employee must fill out the PCard agreement, get a tax-exempt form, and get signed approval from the Superintendent prior to the purchase. The employee must return the PCard to the Superintendent of Business Office with a receipt of supplies purchased. Under no circumstances may an administrative approved PCard holder check out the PCard to another employee.

School Board Policy 672.3 – Purchasing Cards (Continued)

3. The School District Fiscal Agent may pay for school district vouchers with the PCard. Reconciliation of all monthly transactions will need to have the approval of the Superintendent.

Cross Reference: School Board Policy 672 – Purchasing and Payment

Adopted: 10/26/15