

**SCHOOL DISTRICT USE OF CREDIT CARDS**

*NOTE: A multi-purpose credit card used by personnel in charging reimbursable expenses is permissible but any claim for payment by the credit card company must comply with the provisions of sections 1724(1) or 2524(1) of the Education Law. These sections state that a claim cannot be paid unless an itemized voucher has been approved, audited and allowed as required by law and board policy.*

The Board of Education may permit the use of a district credit card by certain school officials and Board members to pay for actual and necessary expenses incurred in the performance of work related duties for the district. A list of those individuals that will be issued a district credit card will be maintained in the Business Office and reported to the Board each year at its reorganizational meeting in July. All credit cards will be in the name of the school district.

The district shall establish a credit line not to exceed \$2,000 for each card issued and an aggregate credit limit of \$5,000 for all cards issued to the district.

The Board shall ensure that the relationship between the district and the credit card company is such that the district preserves its right to refuse to pay any claim or portion thereof that is not expressly authorized, does not constitute a proper district charge or supersedes any laws, rules, regulations, or policies otherwise applicable. In addition, the Board will ensure that no claim shall be paid unless an itemized voucher approved by the officer whose action gave rise or origin to the claim, shall have been presented to the Board and shall have been audited and allowed.

Credit cards may only be used for legitimate school district business expenditures. The use of credit cards is not intended to circumvent the district's policy on purchasing.

Users must take proper care of these credit cards and take all reasonable precautions against damages, loss or theft. Any damage, loss or theft must be reported immediately to the Business Office and to the appropriate financial institution. Failure to take proper care of credit cards or failure to report damage, loss or theft may subject the employee to financial liability.

Purchases that are unauthorized, illegal, represent a conflict of interest, are personal in nature or violate the intent of this policy may result in credit card revocation and discipline of the employee.

Users must submit detailed documentation, including itemized receipts for commodities, services, travel and/or other actual and necessary expenses which have been

incurred in connection with school-related business for which the credit card has been used.

The Superintendent of Schools, in consultation with the Business Manager, shall establish regulations governing the issuance and use of the credit card. Each cardholder shall be apprised of the procedures governing the use of the credit card and a copy of this policy and accompanying regulations shall be given to each card holder.

The Business Manager shall periodically, but no less than twice a year, monitor the use of each credit card and report any problems and/or discrepancies directly to the Superintendent and the Board.

Ref: Education Law §§1724(1) (itemized, audited, and approved vouchers required)  
Opns. St. Compt. No. 79-202 (use of multi-purpose credit cards by municipal employees)  
Opns. St. Compt. No. 79-494  
Opns. St. Compt. No. 78-897 (gas credit cards)

Adopted: November 15, 2005

## **CREDIT CARD REGULATION**

Effective July 1, 2005, school officers and/or employees in the following positions are authorized for use of district credit cards to assist with their job responsibilities:

- The positions which may require use of a credit card are identified as follows:

Board of Education Members  
Principal  
Business Manager  
Maintenance Crew Leader