

PAYMENT FOR GOODS AND SERVICES

The Board of Trustees recognizes the importance of developing a system of internal control procedures in order to help fulfill its obligation to monitor and safeguard district resources. To facilitate warrant processing, the Superintendent or designee shall ensure that purchasing, receiving, and payment functions are kept separate. He/she shall also ensure that invoices are paid expeditiously so that the district may, to the extent possible, take advantage of available discounts and avoid finance charges.

The Superintendent or designee shall sign all warrants and shall ensure that warrants have appropriate documentary support verifying that all goods and services to be paid for have been delivered or rendered in accordance with the purchase agreement.

The district shall not be responsible for unauthorized purchases.

District Credit Cards

The district's credit card program is a purchasing method made available to specific individuals within the district.

Authorized Users

The Superintendent or designee are authorized to use district issued credit cards.

Use of Credit Cards

1. The use of district credit cards is limited to district business only. Under no circumstances may personal expenses be charged on the district's credit cards.
2. Credit card monthly statements will be audited by the Superintendent or designee. Receipts are required for all purchases.
3. Credit cards may be used for:
 - a. Travel and meals for district business
 - b. Emergency purchases
 - c. Business related supplies and equipment
 - d. District purchases from vendors that do not accept purchase orders
 - e. Food shortages in Child Nutrition Services
3. The use of a district credit card does not replace the existing procedures for making purchases with pre-approved purchase orders.

PAYMENT FOR GOODS AND SERVICES (continued)

5. Cardholders are responsible for the physical security of their cards and for verifying all charges on their monthly statement.
6. Cardholders shall use prudent judgment and make purchases that are the most responsible business decision for the need.
7. To avoid a late charge, cardholders must meet established payment deadlines.

Legal Reference:

EDUCATION CODE

17605 Delegation of authority for purchases
42630-42651 Orders, requisitions and warrants
42800-42806 Revolving cash fund
42810 Alternative revolving fund

42820 Prepayment funds

CODE OF CIVIL PROCEDURE

685.010 Rate of interest

GOVERNMENT CODE

16.5 Digital signatures

5500-5506 Uniform Facsimile Signatures of Public Officials Act

8111.2 Definition of public entity

PUBLIC CONTRACT CODE

7107 Retention proceeds; withholding; disbursement

9203 Payment for projects costing over \$5000

20104.50 Timely progress payments

CODE OF REGULATIONS, TITLE 2

22000-22005 Digital signatures