

Houston County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: <h2 style="text-align: center;">Credit Cards/Credit Lines</h2>	Descriptor Code: 2.8051	Issued Date: 01/14/19
		Rescinds:	Issued: 01/14/19

District credit cards shall be maintained by the Director of Schools/designee through procedures developed and maintained in the district office for the purchase of appropriate goods and services for district or school related purposes only.¹ The credit card will be kept in a secure location, and the account number will remain confidential.

The Director of Schools /designee shall review and approve card transactions. Purchases which are not approved by the Director of Schools or the Finance Director will be reimbursed to the district within ten (10) days of notification.

School credit cards shall be maintained by the Principal through procedures developed and maintained in the school office for the purchase of appropriate goods and services for school related purposes only.¹ The credit card will be kept in a secure location, and the account number will remain confidential.

The Principal shall review and approve card transactions. Purchases which are not approved by the Principal will be reimbursed to the school within ten (10) days of notification.

Card users shall be held accountable for appropriate use of credit cards/credit lines. Unauthorized use of a credit card/credit line shall be grounds for disciplinary action, including termination of employment. Cash advances using district credit cards are prohibited.

Any district or school employee who purchases items with the credit card or any approved credit line must follow the procedures outlined below:

- Original receipts for each purchase must be turned into bookkeeper within three working days of purchase;
- If the credit card is used to pay for a conference or training, a copy of the registration form must be turned in;
- The bookkeeper or a separate employee must check off on purchases and the physical inventory that is purchased;
- All purchases must be district or school related;
- If there are any incurred finance or late charges, the responsibility will belong to district/school associated with said charges; and
- Under no circumstances will the credit card/credit line be used to make personal purchases.

Legal References

1. *Tennessee Internal School Uniform Accounting Procedure Manual, Section 4-8*

Cross References

- Executive Committee 1.301
 Purchasing 2.805
 Purchase Orders and Contracts 2.808