

Houston County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Credit Cards and Credit Lines	Descriptor Code: 2.8051	Issued Date: 03/11/24
		Rescinds:	Issued: 01/14/19

General

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 cards will be kept in a secure location, and account numbers will remain confidential. Principals shall be the only employees authorized to apply for a credit card on a school's behalf.

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

AUTHORIZED USE

Credit cards may be used for transactions in which the use of a standard purchase order is either impossible or would result in a delay of the delivery of goods or services during an emergency. Credit cards may also be used to facilitate out-of-town travel for official school business.

Card users shall be held accountable for appropriate use of credit cards. Unauthorized use of a credit card or 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 shall follow the guidelines outlined below:

1. Original receipts for each purchase shall be turned into the bookkeeper within three (3) working days of purchase;
 2. If the credit card is used to pay for a conference or training, a completed and signed *Prior Approval Request* form shall be turned in prior to use and a copy of the registration form shall be turned in with the *Reimbursement Request* form;
 3. The bookkeeper or a separate employee shall check off on purchases and the physical inventory that is purchased;
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4. All purchases shall be district or school related purchases;
5. If there is any incurred finance or late charges, the responsibility will belong to the person or program associated with said charges; and
6. Under no circumstances will the credit card or credit line be used to make personal purchases.

Legal References

1. *Tennessee Internal School Uniform Accounting Procedure Manual*, Section 4-8; Section 4-11 through 4-13

Cross References

Executive Committee 1.301
Purchasing 2.805
Purchase Orders and Contracts 2.808