



3122.1: PURCHASING CARDS

The Superintendent (or designee) shall have the authority to contract with one or more financial institutions, card-issuing banks, credit card companies, charge card companies, debit card companies, or third-party merchant banks capable of operating the purchasing card program on behalf of the District.

The persons assigned a purchasing card shall be limited to individuals (1) who have job responsibilities that include the authority and responsibility for making purchases on behalf of the District, (2) who have been recommended to be issued a purchasing card by his/her supervisor, (3) whose supervisor has agreed to review and approve monthly purchasing card statements submitted by him/her, (4) who has satisfactorily completed the District's purchasing card training and testing program, (5) who is determined by the superintendent (or designee) to have a need to have access to such purchasing card, and (6) who has received written approval from the superintendent (or designee) to be issued such purchasing card.

The Superintendent (or designee) shall also have the authority and responsibility for promulgating procedures related to the issuance and use of purchasing cards in the District.

Such procedures shall, inter alia, provide the following:

- 1. That an itemized receipt for purposes of tracking expenditures shall accompany all purchasing card purchases. In the event that a receipt does not accompany such a purchase, purchasing card privileges shall be temporarily or permanently suspended in accordance with the District's policies, rules, and procedures.**
- 2. That upon the termination or suspension of employment of an individual using a purchasing card, such individual's purchasing card account shall be immediately closed and he or she shall return the purchasing card to the District's business office.**
- 3. That no officer or employee of a political subdivision shall use a District purchasing card for any unauthorized use.**

Date of Adoption

August 1, 2016

Legal Reference

Neb. Rev. Stat. §13-610