

CLARK COUNTY SCHOOL DISTRICT REGULATION

R-3313

SMALL PURCHASES MADE WITH PROCUREMENT CARDS

I. Authorized Use

- A. School principals and department heads are authorized and encouraged to use procurement cards to directly purchase instructional or work-related supplies and materials which have a cost not exceeding the limit set in the Purchasing Card Policy and Procedures Manual, section 4.5.4. The Chief Financial Officer, or designee, may authorize one-time limit increases for procurement cards which are used for specialized purposes such as multiple conference registrations and travel expenses. Emergency purchases may be processed by the Purchasing department on behalf of schools and other departments.

II. Uses Not Authorized

- A. Procurement cards may not be used to purchase any of the following:
 1. Computers, network equipment, software, and major peripherals; for example, servers, desktops, laptops, Chromebooks, tablets, printers, and projectors that require mounting.
 2. Items for social events/school parties, food, and beverages except as allowed in Regulation 3317.
 3. Construction services and those services requiring an Internal Revenue Service (IRS) Form 1099-MISC, as outlined in the Purchasing Card Policy and Procedures Manual, section 4.4.1 (g).
 4. Personal purchases.
 5. Cash advances.
 6. Gift cards.
 7. Other items as defined in the Procurement Card Policy and Procedures Manual.
- B. Purchases made with the procurement card from a single supplier may not exceed the set limit, except as indicated in I above, for each transaction. Any attempt to circumvent the intent of this limitation may cause revocation of the procurement card and disciplinary action. Circumvention includes, but is not limited to, initiating multiple

transactions to cover purchases over the single transaction limit or dating transactions to cover purchases in excess of the single transaction limit.

- III. Employees expending District funds are responsible for complying with all legal requirements and District purchasing regulations. Use of the procurement card is an expenditure action governed by these requirements and regulations and a privilege which may be revoked for inappropriate use. An employee who makes unauthorized purchases or carelessly uses the procurement card may be liable to the Clark County School District for the total dollar amount of unauthorized purchases made in connection with the misuse or negligence. The employee may also be subject to disciplinary action under the Nevada Revised Statutes (NRS) and appropriate negotiated agreement and be subject to civil and/or criminal penalties as outlined in the Nevada Revised Statutes.
- IV. The Business and Finance Unit is responsible for developing and implementing procedures for processing procurement card transactions.

Legal Reference:	NRS Chapter 332 Purchasing: Local Governments
Review Responsibility:	Business and Finance Unit
Adopted:	[3321.1:9/9/65]
Revised:	3324:3/26/81; 9/24/81; 8/27/87; 8/8/89; 8/14/90; 5/8/97
Pol. Gov. Review:	3313:6/28/01
Revised:	5/10/12; 1/8/15; 12/13/18