

**Regulation DJE-R(1): Purchasing**

**Status:** ADOPTED

**Original Adopted Date:** 03/21/2012 | **Last Revised Date:** 10/07/2019 | **Last Reviewed Date:** 10/07/2019

Pursuant to Board of Education Policy DJE, the Superintendent or designee is authorized to adopt procedures for the issuance and use of Purchasing Cards by DeKalb County School District employees and DeKalb County Board of Education members. Because local school boards are not governed by the State of Georgia purchasing department guidelines, the Superintendent of the DeKalb County School District has hereby adopted applicable purchasing department guidelines, per the State of Georgia and applicable federal travel and purchasing guidelines, per the U.S. General Services Administration.

**A. Purchasing Card Restrictions**

1. The Purchasing Card may only be used for instructional/office supplies and equipment, and staff travel expenditures. Special approval by the Finance

Division or the Purchasing Department is required for the following types of purchases within the approved spending limits:

- a. Goods intended for DCSD official work related use which are non-instructional utilizing budgeted funds.
  - b. Declared emergencies and natural disaster purchases in cases involving the welfare of the general public or extreme weather conditions.
2. All purchases must be within the assigned spending limits unless prior, written approval is received to exceed these limits. All Purchasing Card users have a single transaction and daily limit of \$5,000.00. The maximum monthly charge limit is \$20,000.00.

Purchasing cards shall be subject to the following restrictions and prohibitions:

1. No personal purchases or cash withdrawals.
2. No cash advances.
3. No transactions beyond the daily limit as determined by the Purchasing Department and the monthly expenditure limit of \$20,000.00 monthly.
4. No "multiple swipes" to enable a single purchase over \$5,000.00. Multiple swipes are defined as multiple purchases by the same cardholder, on the same day, from the same vendor to enable a single purchase. The invoice total must correspond to the transaction amount total for each vendor.
5. No equipment purchases exceeding \$999.99 are allowed using the Purchasing Card. The P-Card cannot be used to purchase electronic tablets or computer hardware.
6. No sales tax is to be charged. (The DeKalb County Board of Education tax exempt number is printed on the front of each PCard. In the event sales tax is charged in error, a reimbursement check must be submitted immediately by the card holder).
7. No gift card purchases.
8. No furniture purchases.
9. No food or gratuity purchases, with the exception of purchases set forth in Section B, below.
10. Data plans, software, or applications for non-District issued devices.
11. No professional services.

**B. Board Members/ Staff Purchasing Card Use**

1. As an exception to the above regulations and restrictions, DeKalb County School District Board Members/ Staff may utilize purchasing cards for lodging, food and travel incidentals, during travel related to school district business as deemed necessary by the Finance Division and/or the Purchasing Department. If the Superintendent disapproves of incidental expenses, or per diem meal overages, the staff member shall be notified and required to reimburse the school district for the unapproved items.
2. The U. S. General Services Administration (GSA) per diem rates shall serve as a guide adopted by the Superintendent for non-executive DCSD personnel regarding transportation and lodging Per Diem Rates. Meal allowances are set forth in Section 4 below. To ensure compliance with Federal travel guidelines, per the U.S. General Services Administration, please find below GSA's website address for lodging and Privately Owned Vehicle rates. Current Per Diem (Daily) Lodging Rates for travel outside of the Atlanta Metropolitan area and outside of the State of Georgia are located at <http://www.gsa.gov>. Rates for Privately Owned Vehicle (POV) Mileage.

Reimbursement are also located on the U.S. General Services Administration website located at <http://www.gsa.gov>.

Board Members/Executive Staff are authorized with the following daily allowance:

1. Breakfast \$15.00
2. Lunch \$20.00
3. Dinner \$40.00
4. Incidentals \$10.00

#### **C. Using Purchasing Cards for Travel**

The Superintendent may also authorize the Finance Division to establish issuance and use procedures and make necessary contractual arrangements with a financial institution to provide Travel Cards, in advance, to Non-Executive school district personnel who are authorized to travel on behalf of DCSD.

#### **D. Unauthorized Purchases**

It shall be prohibited for any employee to purchase or contract to purchase any goods or services, or to make any contract within the provision of this regulation without authorization of the Finance Division or the Purchasing Department. If any purchase is made contrary to this policy, neither the Board of Education, nor the Superintendent, shall be bound thereby.

Purchase card holders making inappropriate and/or unauthorized purchases shall be subject to suspension and termination of account privileges or other disciplinary action, up to and including termination of employment and other civil or criminal penalties to the fullest extent of the law.

#### **E. Purchasing Ethics**

All funds held by the DeKalb County Board of Education and its local schools, regardless of the source, are held in public trust. Purchasing card holders will approach all purchasing and procurement decisions as responsible stewards of public funds and shall not engage in unethical behavior or compromising practices in relationships, actions and communications with present or potential suppliers. Further, purchasing card holders shall avoid the intent and appearance of unethical behavior or compromising practices in the use of the Purchasing Card.

#### **F. Delinquent Purchasing Card Statements and Disciplinary Actions**

Delinquent Purchasing Card reconciliations, as well as outstanding discrepancies involving improper use or questionable expenditures using state or federal funds will result in the suspension or revocation of Purchasing Card privileges, as follows:

1. The first violation of this regulation will result in the immediate suspension of Purchasing Card privileges for 30 days.

2. The second violation of this regulation will result in the immediate suspension of Purchasing Card privileges for 60 days.
3. The third violation of this regulation will result in charging privileges being revoked indefinitely, and employee(s) shall be subject to discipline up to and including termination.

**Policy Reference Disclaimer:** These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

Note: To access the policy references, click here [State of Georgia Terms and Conditions](#)(<https://simbli.eboardsolutions.com/SU/amlgTZiB9plushNjl6WXhfiOQ==>) and close the LexisNexis tab, which will return you to the policy. Click on the links below to be taken to each specific code. **You should only have to do this one time per session.**

### State References

	Description
O.C.G.A. 20-02-0109	Duties of local school superintendents; reporting - <a href="https://simbli.eboardsolutions.com/SU/UawyciBGZyBplus34520esQVg==">https://simbli.eboardsolutions.com/SU/UawyciBGZyBplus34520esQVg==</a>
O.C.G.A. 20-02-0168	Distribution of federal funds; combined purchase of supplies and equipment; minimum school year; summer school programs; year-round operation - <a href="https://simbli.eboardsolutions.com/SU/6AyAplusVXeAczA1DjgDXzonw==">https://simbli.eboardsolutions.com/SU/6AyAplusVXeAczA1DjgDXzonw==</a>
O.C.G.A. 20-02-0506	Definitions; authority to enter into multiyear lease, purchase or lease purchase contracts - <a href="https://simbli.eboardsolutions.com/SU/LXSYui61IGsVPzslshQ8Q5NSA==">https://simbli.eboardsolutions.com/SU/LXSYui61IGsVPzslshQ8Q5NSA==</a>
O.C.G.A. 20-02-0520	Acquiring and disposing of school sites; building, repairing, renting, and furnishing schoolhouses - <a href="https://simbli.eboardsolutions.com/SU/KlhURxPdDaDykslshCVQ7hpVg==">https://simbli.eboardsolutions.com/SU/KlhURxPdDaDykslshCVQ7hpVg==</a>
O.C.G.A. 20-02-1014	Purchases to be at lowest price offered other schools - <a href="https://simbli.eboardsolutions.com/SU/a8277plusGWtlfXolan1wVyWA==">https://simbli.eboardsolutions.com/SU/a8277plusGWtlfXolan1wVyWA==</a>
O.C.G.A. 36-80-0027	Advertisement of bid or proposal opportunities in Georgia Procurement Registry - <a href="https://simbli.eboardsolutions.com/SU/Gj1l3OnrlWu6YmHr2VslshXQg==">https://simbli.eboardsolutions.com/SU/Gj1l3OnrlWu6YmHr2VslshXQg==</a>
O.C.G.A. 36-91-0020	Written contract required; advertising; competitive sealed bidding; timing of addendums; prequalification - <a href="https://simbli.eboardsolutions.com/SU/YExtKmKbv7Z2AfJdR6l30Q==">https://simbli.eboardsolutions.com/SU/YExtKmKbv7Z2AfJdR6l30Q==</a>
O.C.G.A. 50-05-0070	Purchases for county boards of education - <a href="https://simbli.eboardsolutions.com/SU/pN5ZbslshPxUslshopmnq4J2YChQ==">https://simbli.eboardsolutions.com/SU/pN5ZbslshPxUslshopmnq4J2YChQ==</a>

### Federal References

	Description
02 CFR 200.318	General procurement standards - <a href="https://simbli.eboardsolutions.com/SU/l4bglMaxmMtzU1plusFc5Mslsh8A==">https://simbli.eboardsolutions.com/SU/l4bglMaxmMtzU1plusFc5Mslsh8A==</a>
02 CFR 200.322	Domestic preferences for procurements - <a href="https://simbli.eboardsolutions.com/SU/U3QEZWgDnB1unYz5X9geSQ==">https://simbli.eboardsolutions.com/SU/U3QEZWgDnB1unYz5X9geSQ==</a>
07 CFR 210.21	Procurement-School Nutrition - <a href="https://simbli.eboardsolutions.com/SU/kzSmr6MhwofKdGGoeClW4w==">https://simbli.eboardsolutions.com/SU/kzSmr6MhwofKdGGoeClW4w==</a>