

# A Sampling of MSBA Policies

## FISCAL ACCOUNTING AND REPORTING / ACCOUNTING SYSTEM

*FILE: DI CRITICAL*

- **Management of Collected Funds**
- **Student Activity Funds**
- **Expenditures**

## PETTY CASH ACCOUNTS

*FILE: DJB BASIC*

## BIDDING REQUIREMENTS

*FILE: DJC CRITICAL*

## PURCHASING

*FILE: DJF CRITICAL*

- **Cooperative Purchasing**
- **Lease-Purchasing**
- **Purchasing Preferences**
- **Credit or Procurement Cards**

### **General Rules for Purchases of Goods or Services**

### **Purchases of Goods or Services Requiring Separate Authorization Credit or Procurement Cards**

1. Examples of appropriate expenditures using district cards include:

- ▶ Office supplies.
- ▶ Computer parts and accessories.
- ▶ Food for use in curriculum.
- ▶ Authorized online purchases.

2. Examples of inappropriate expenditures using district cards include:

- ▶ Personal items.
- ▶ Cash advances.
- ▶ Building repairs.
- ▶ Telephone calls.
- ▶ Medical services.
- ▶ Legal services.
- ▶ Cellular phone charges.
- ▶ Alcoholic beverages.
- ▶ Tobacco products.
- ▶ Gasoline for a privately owned vehicle.
- ▶ Leaving a gratuity that exceeds 20 percent.

## EXPENSE REIMBURSEMENTS

*FILE: DLC BASIC*