



Pearson Virtual Schools Purchasing Policy

Applies to School Staff assigned as a Purchaser.

Contents

Introduction	4
Paying for goods and services	4
School Credit Cards	4
Office Supplies & Subscriptions.....	5
Travel Booking Resources	6
Hotel/Accommodations	6
Air Travel	6
Ground Transportation	6
Other Expenses	7
Meals.....	7
Alcohol	7
Tangible items for Students.....	8
Tangible items for Employees	8
CAST - Connections Academy Social Team.....	9
Budget.....	9
Permitted Activities & Purchases	9
Prohibited Activities & Purchases.....	10
Submitting Expenses	10

Requirements of Approvers 10

Employee Acknowledgement of Policies 10

Introduction

This policy applies only to employees with the responsibility at a school for purchasing on behalf of the school. This means you are assigned the Purchaser Role at your school. Typically, this includes all 12-month school administrators and one or more office managers/administrative assistants. If you are not an approved school purchaser, you do not have the authority to make purchases on behalf of your school beyond your own personal travel and expense.

Schools with a Board approved Fiscal Policy must adhere that policy as their primary guidance. If there is a conflict between this policy and a Board approved Fiscal Policy, the Board's policy supersedes this one. Board approved fiscal policies are available in on the [Virtual Library](#).

This policy cannot capture every possible purchase, but examples of items within the scope of this purchasing policy include:

- Travel to events for multiple staff members- hotel, air, car rental, group meals
- Venues for events and testing
- Reservations for fields trips
- Office supplies
- Gifts/Prizes for events
- CAST spending

Paying for goods and services

Whenever possible, schools should use the [vendor invoice process](#) to purchase and pay for goods and services on behalf of the school. Details for this process are found on the [Home](#) > [Employee Resources](#) > [Finance Resources](#) > **Accounting - Vendor Payments**

When vendor invoicing is not possible, a school issued credit card must be used.

School Credit Cards

The use of a school issued credit card is required for all items that fall within the purchasing policy. You may not use a personal credit card for these types of purchases, for any reason.

As a purchaser for your school, you will be issued a school credit card. It is your responsibility to request a card. Guidance on how to make that request is found [here](#).

All expenses incurred on this card must be remitted within 30-days and include a detailed, itemized receipt or your card will be suspended. Failure to follow the policies related to purchasing may result in disciplinary action, up to and including termination.

Credit card use expectations:

- You must submit all expense for approval within 30 days
- Every expense must be an approved/allowed expense incurred directly for the school (this includes your travel for school related business)
- Every purchase requires a detailed, itemized receipt
- You may not purchase alcohol with your credit card
- You may not purchase gift cards with your credit card
- You may not purchase gas for your personal vehicle with your credit card

Every purchaser will have a set limit for their card. During peak traveling and testing seasons, you may request a higher limit by submitting an IA using the existing Corporate Card Review IA for your school or creating a new IA (System> School Financial Services / Component> Credit Card Program Inquiries and Requests).

Office Supplies & Subscriptions

The preferred vendor for office supplies is Office Depot. Access online ordering using this link: [Office Depot](#).

If your school has a **school-based** account for Amazon or other major supplier, you may use that vendor.

The use of other vendors, including a personal Amazon account, may at times be necessary but should only be on an extremely limited, exception basis. Prior written approval from the School Leader is required and should be included as an attachment with your receipt (e.g. email, IA, screen shot of text message).

Travel Booking Resources

Pearson Virtual Schools provides travel booking resources and discounts through the Concur Online Booking Tool (OBT). When making air, hotel, and car rental reservations, the OBT should be the method used to book travel.

Schools may book their large travel events (e.g. back to school event) outside of the OBT to allow for efficiency and group rates. For guidance on booking a single room, see the [Travel and Expense Policy](#).

If you book travel on behalf of another employee at the school, you must:

- Make the reservation in their name.
- Collect all documentation related to their travel (e.g., hotel folio) from them within 5 days of the end of their stay. Be sure to make it clear that any parking or meals included on the folio must also include a detailed, itemized receipt and be itemized when submitting the expense in Concur.
- Costs related to companion travel are never acceptable.

Hotel/Accommodations

If you are making a large group reservation for testing or another school sponsored event you may book directly with the hotel and not go through the OBT. Testing venues will be paid for by the school purchasing agent. Hotel room payments may be paid for by the Purchasing representative or can be paid for directly by the traveler at the time of checkout.

Air Travel

A purchaser may book air travel on behalf of a group of employees. Please refer to the Travel and Expense policy for details on air travel.

Ground Transportation

A purchaser should never book a rental car on behalf of a group of employees. Please refer to the Travel and Expense policy for details on ground transportation.

Other Expenses

Meals

Meals catered for large events such as an “all school event” that include teachers, students and/or parents do not need to include the name of each participant and should be classified as ‘student/activity’. The number of attendees should be noted on the expense report. For any meal with 15 or less attendees, all attendees must be noted on the expense report.

For all meals purchased, a detailed, itemized receipt must be submitted. This itemized receipt should include the details of the meal as well as the tip provided. The attached receipt must match the request to be reimbursed. The credit card receipt alone is not sufficient. The expense report must include the following details:

- Date of meal (including the year)
- Name and title of each attendee
- Business reason for meal including description of meal
- Cost of meal

Note: Food delivery service receipts must include the full date (including the year).

It is the responsibility of the expense approvers to ensure individuals who were provided a meal at a school event do not submit for additional meals for the same date/time.

Charter schools that reimburse on a per diem basis do not require their employees to submit receipts for meals.

Alcohol

Alcohol is non reimbursable and should not be charged on your school credit card or included on any meal receipt submitted for reimbursement.

Tangible items for Students

Public funds cannot be used to purchase gifts or prizes for students for non-academic related reasons. Items that are branded for the school (related to marketing/outreach/engagement) are acceptable for purchase and distribution to students and prospective students.

Tangible educational supplies for students may be purchased with the prior approval of the school leader. The School Leader is ultimately responsible for determining if the purchase is allowable and approving this purchase. If the School Leader is unsure, please submit an IA to the Compliance Team for guidance.

Evidence of approval must be included as part of the expense support (attached with the receipt). Examples may include:

- Gas cards up to \$25 per mandatory event may be provided to families in need of financial assistance to get to state testing or other mandatory school events.
- Academic rewards for the completion of select school programs (e.g., a raffle for the completion of count day tasks). All rewards must be educational in nature (e.g., book, tablet).

Please check with your school leader regarding whether such purchases are allowed in your state. The School Leader is ultimately responsible for determining if the purchase is allowable and approving this purchase.

Tangible items for Employees

As a company, we realize that managers want to recognize and reward the hard work of their employees and in doing so, may wish to purchase gifts to show their appreciation. The Internal Revenue Service sets strict limits on the types of gifts an employer may provide to employees. In accordance with IRS guidelines, managers are prohibited from gifting cash or cash equivalents, including gift cards or gift certificates, to employees as these types of gifts are considered supplemental wages and are subject to income tax withholding.

A purchase of a gift card or gift certificate for school staff is not reimbursable. Examples of acceptable gifts related to school staff include the following:

- School logo items
- Group meals (i.e., in office lunch or breakfast)
- Tangible gifts of property with a value less than fifty (\$50.00) dollars

- Planned staff events (i.e., bowling, picnic)
- Floral purchases with a value less than fifty (\$50.00) dollars

CAST - Connections Academy Social Team

The purpose of CAST funds is to support team-building and social activities that foster a functional, productive, and engaging work environment for all school staff.

Budget

Pearson Virtual Schools provides each school with an annual school year budget per full time employee of \$110, comprised of \$100 for engagement activities and \$10 to support School Professionals Appreciation Week. The budget is calculated using the full-time employee headcount as of October 1st of each year. This headcount includes all full-time administrative and teaching staff assigned to that school, regardless of work location. C.A.S.T funds can only be used for the benefit of all employees.

The use of C.A.S.T. funds is not directed by the school's A.C.E. Program representative(s). However, it is recommended that school leadership coordinate with the school's A.C.E. Program to spend Appreciation, Recognition, and Engagement funds in ways that foster a positive, engaged culture schoolwide.

Permitted Activities & Purchases

The following are examples of permitted uses of C.A.S.T. funds:

- Catered meals for all staff (on-site or off-site)
- Social activities (e.g., bowling, on-site celebrations)
- Holiday parties
- Charitable activities (e.g., supplies for a bake sale)
- Team-building activities
- Tangible gifts or items with the school's logo given to all employees (valued at less than \$50.00 each)

Prohibited Activities & Purchases

The following are examples of prohibited uses of C.A.S.T funds:

- Alcoholic beverages (If a happy hour is planned, only food can be paid for)
- Gift cards/gift certificates
- Activities that exclude any group of employees (e.g., only admins, only teachers, etc.)
- Monetary charitable donations

Submitting Expenses

A separate expense report must be submitted in Concur for CAST expenses. The expense report must indicate "charge to CAST budget" and should specify the category (e.g., team building, all staff luncheon, etc.) and use the expense type within Concur of 'CAST'. All standard rules and procedures for expense reports still apply (i.e., detailed receipts/invoices are required).

Requirements of Approvers

If you are a manager level employee, you may be required to approve an expense report, you are responsible and accountable for:

- Ensuring the necessity and validity of the expense,
- If necessary, confirming the item has been received,
- Ensuring employees comply with these guidelines, and
- Thoroughly reviewing each expense claim and its associated receipt prior to approving it.

For all expenses exceeding \$5,000 two approvers are required, and the expense report will be escalated for additional approval in Concur. One approver must be the School Leader.

Employee Acknowledgement of Policies

I acknowledge that:

I have read and understand the policies contained in this travel and expense policy and I agree to abide by all policies as well as immediately report any perceived violations of policies to my manager and/or Human Resources.

I understand that failure to submit all expenses within 30-days of incurring the expense may result in the revocation of my school credit card and/or the denial of my expense reimbursement.

****For Managers Only**** I understand it is my fiscal responsibility to review every expense report in a timely (within 7 days) and thorough manner, ensuring the necessity and validity of every purchase and ensuring the required documentation and justifications are submitted on time.

I understand that I have access to and can obtain a copy of this policy at any time online in the Virtual Library.

I understand and agree that I am responsible for knowing and understanding the contents and abiding by the policies set forth in this Policy.

I understand that all policies may be unilaterally changed, amended, modified, reduced, or discontinued at any time in Pearson Virtual Schools' sole judgment and discretion.

I understand that any amendment of this policy will always govern and supersede any prior versions.

I understand that if I should have questions or concerns regarding the travel and expense policy, I should contact my manager.

I understand that Pearson Virtual Schools has the right to use disciplinary action for any violation of policy or perceived violation of policy.

You will be directed to acknowledge this policy via electronic signature upon beginning employment and every year thereafter.