

PROCUREMENT/CREDIT CARDS

Employees may use school district procurement/credit cards for the actual and necessary expenses incurred in the performance of work-related duties. Actual and necessary expenses incurred in the performance of work-related duties include, but are not limited to, fuel for school district transportation vehicles used for transporting students to and from school and for school-sponsored events, payment of claims related to professional development of the board and employees, and other expenses required by employees and the board in the performance of their duties.

Employees and officers using a school district procurement/credit card must submit a detailed receipt in addition to a procurement/credit card receipt indicating the date, purpose and nature of the expense for each claim item. Failure to provide a proper receipt shall make the employee responsible for expenses incurred. Those expenses shall be reimbursed to the school district no later than ten working days following use of the school district's credit card. In exceptional circumstances, the superintendent or board may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances shall be maintained as part of the school district's record of the claim.

The school district may maintain a school district procurement/credit card for actual and necessary expenses incurred by employees and officers in the performance of their duties. The superintendent may maintain a school district procurement/credit card for actual and necessary expenses incurred in the performance of the superintendent's duties. The transportation director may maintain a school district procurement/credit card for fueling school district transportation vehicles in accordance with board policy.

It shall be the responsibility of the superintendent to determine whether the school district procurement/credit card use is for appropriate school business and developing administrative regulations regarding actual and necessary expenses and use of a school district procurement/credit card.

The superintendent or designee is responsible for developing administrative regulations regarding actual and necessary expenses and use of a school district credit or procurement card. The administrative regulations will include the appropriate forms to be filed for obtaining a credit or procurement card.

Legal Reference: Iowa Constitution, Art. III, § 31.
Iowa Code §§ 279.8, .29, .30 (2013).
281 I.A.C. 12.3(1).

Cross Reference: 219.3 Board of Directors' Member Compensation and Expenses
401.12 Employee Travel Compensation

Approved 8/12/2002 Reviewed _____ Revised 6/10/2019