

NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES

Series 700

POLICY TITLE: CREDIT CARDS/PROCUREMENT CARDS

No. 705.7

Board and school district employees may use school district credit/procurement 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, materials and supplies, fuel for school district transportation vehicles used for transporting students to and from school and for school-sponsored events, payment of fees or other costs related to professional development of the board and employees, and other expenses required by board and employees in the performance of their duties. The board and employees will use credit/procurement cards for approved purchases within their budget appropriations as outlined in the Individual Procurement Card Use Agreement.

Board members and employees using a school district credit/procurement card must submit a detailed itemized receipt and account code in addition to a credit/procurement card receipt indicating the date, purpose, and nature of the expense for each claim item. Failure to provide a proper receipt will make the board member or employee responsible for expenses incurred. Those expenses are reimbursed to the school district no later than ten working days following use of the school district's credit/procurement card through payroll deduction or direct payment. In exceptional circumstances, the Superintendent and/or the Chief Financial Officer may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances is maintained as part of the school district's record of the claim.

The board, through its routine audit and approval process, will assess and determine whether the school district credit/procurement cards are being used in accordance with the terms of this policy and its corresponding procedures.

It is the responsibility of the Chief Financial Officer to determine whether the school district credit/procurement card use is for appropriate school business. The board, through its routine audit and approval process, will assess and determine whether the school district credit/procurement cards are being used in accordance with the terms of this policy and its corresponding procedures.

The Chief Financial Officer is responsible for developing administrative forms and procedures regarding actual and necessary expenses and use of a school district credit/procurement card. The administrative regulations will include the appropriate forms to be filed for obtaining a credit/procurement card.

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

Cross Reference: 216.3 Board of Directors' Member Compensation and Expenses
401.7 Employee Travel Compensation

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