

Policy 705.02: Credit and Procurement Cards

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Revised: IASB - REVISED 4/20/2023

~~PURCHASING ON BEHALF OF EMPLOYEES~~

~~Generally, the school district shall not purchase items on behalf of employees. The school district may in unusual and unique circumstances do so. It is within the discretion of the board to determine when unique and unusual circumstances exist.~~

~~No purchase is made unless the employee has paid the school district prior to the order being placed and the employee has agreed to be responsible for any taxes or other expenses due.~~

Employees may use school district credit cards and/or procurement cards (p-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 travel expenses related to professional development or fulfillment of required job duties, 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 credit or procurement card must submit a detailed, itemized receipt in addition to a credit or 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 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 or procurement card. In exceptional circumstances, the superintendent or board 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 school district may maintain a school district credit or procurement card for actual and necessary expenses incurred by employees and officers in the performance of their duties. The superintendent may maintain a school district credit or procurement card for actual and necessary expenses incurred in the performance of the superintendent's duties. The transportation director may maintain a school district credit or procurement card for fueling school district transportation vehicles in accordance with board policy.

It is the responsibility of the superintendent to determine whether the school district credit or procurement card use is for appropriate school business. It is the responsibility of the board to determine through the audit and approval process of the board whether the school district credit or procurement card used by the superintendent and the board is for appropriate school business.

The superintendent 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.

NOTE: This is a mandatory policy. School districts that have credit cards must have a board policy. School districts that have only a gasoline credit card should amend this policy to reflect their practice.

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

I.C. Iowa Code

Iowa Code § 279.8

Iowa Code § 279.29

Iowa Code § 279.30

I.A.C. Iowa Administrative Code

281 I.A.C. 12.3

Cross References

Code

216.03

401.07

Description

[Directors - General Rules - Bonds of Employees](#)

[Claims - Investments](#)

[Directors - Powers and Duties - Payments-exceptions](#)

Description

[Administration](#)

Description

[Board of Directors' Member Compensation and Expenses \(I, II\)](#)

[Employee Travel Compensation](#)