

# Series 400 – Employees

Policy Title: CREDIT CARDS

Policy Code No. 401.10

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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 receipts will make the employee responsible for expenses incurred. Those expenses are reimbursed to the school district no later than ten working days following notice of 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.

It is the responsibility of the superintendent or designee 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 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.

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Review Date             09/23/2019  
Revision Date

Legal Ref.:    Iowa Constitution, Art. III §§ 31.  
                  Iowa Code 279.8, 279.29, 279.30  
                  IAC Sec. 281 - 12.3(1)

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