

CREDIT CARDS/PURCHASING CARDS

School district personnel may use school district credit cards/purchasing 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, fuel for school district transportation vehicles for transporting students to and from school and for school-sponsored events, payment of claims related to professional development of the board and school district personnel, internet purchases for books, supplies, conference registrations, and other expenses required by school district personnel and the board in the performance of their duties. The use of school district credit cards/purchasing cards (p-cards) for personal expenses is prohibited.

School district personnel and officers using a school district credit card/purchasing card (p-card) must submit a detailed receipt in addition to a 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 expense a personal expense. In exceptional circumstances, the superintendent 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.

Legal Reference: Iowa Constitution, Art. III, § 31.
Iowa Code §§ 279.8, .29, .30 (2015).
281 Iowa Admin. Code 12.3(1).
1984 Op. Att’y Gen. 47.

Cross Reference: 219.3 Board of Directors Member Compensation and Expenses
705.4 Receiving Goods and Services
705.5 Payment for Goods and Services

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