

MUSCATINE COMMUNITY SCHOOL DISTRICT BOARD POLICY

703.5 CREDIT CARD USE POLICY

District credit cards and/or procurement (p-cards) may only be used 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 the professional development of the board and employees, and other expenses required by employees and the board in the performance of their duties.

Employees shall not charge any personal expenses to the district credit or procurement card. Charging personal expenses to a district credit card may be grounds for discipline.

Authorized staff 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 must be reimbursed to the school district no later than ten working days following the use of the school district's 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 credit or procurement card for actual and necessary expenses incurred by employees 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 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 the use of a school district credit or procurement card. The administrative regulations will include the appropriate forms to be filed for obtaining a credit card.

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

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