

EAST MILLINOCKET SCHOOL DEPARTMENT
EXPENSE AUTHORIZATION AND REIMBURSEMENT

The Board recognizes that some District business expenses involve initial payment by a school system employee or a Board member and that such expenses may qualify for reimbursement. The purpose of this policy is to promote financial accountability by requiring prior authorization of expenditures and the establishment of procedures for the reimbursement of expenses.

Authorization

All employee expenses to be reimbursed must be pre-approved by the employee's supervising administrator.

All Board member activities to be reimbursed must be approved by the Board prior to the member's incurring the expense.

Expenses to be reimbursed may include transportation, lodging, registration fees, required materials, parking fees and other reasonable and necessary District business-related expenses.

Reimbursement

All requests for reimbursement must be itemized on an official East Millinocket School Department] form. Receipts for reimbursable expenses must be attached to the reimbursement form.

Automobile travel will be reimbursed at the current mileage rate approved by the Board. Reimbursement for commercial transportation will be based on coach/economy fares. Receipts are necessary for reimbursement for airfare.

When circumstances dictate that a rental car is necessary and/or the most practical approach to travel, the least expensive car that will meet the purpose should be rented.

Unapproved Expenses

District employees and Board members who incur expenses that have not been approved in advance as required by this policy will be personally accountable for such expenses.

Establishment of Reimbursement Procedures

The Superintendent/designee will be responsible for developing a schedule of reimbursement rates for District business expenses including those expenses requiring advance approval and specific rates of reimbursement. The Superintendent/designee shall also develop procedures to address methods and times for submission of requests for reimbursement.

First reading: April 3, 2012

Second reading and adoption: May 1, 2012