

**MILLINOCKET SCHOOL BOARD POLICY  
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. Whenever possible, the District will prepay expenses by check or credit card.

**Authorization**

All employee activities to be reimbursed must be pre-approved by the employee's supervising administrator, Principal and the Superintendent, keeping in line with the purchase order policy.

All Board member activities to be reimbursed must be approved by the Board prior to the member 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. Employees will not be reimbursed for sales tax.

**Reimbursement**

All requests for reimbursement must be itemized on the appropriate 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 the use of the school-owned vehicle or 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 for activities 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.

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Revised: 11-30-23 Comm Vote: 3-Yes, 0-No, 0-Abs

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