

## **WELLS-OGUNQUIT COMMUNITY SCHOOL DISTRICT EXPENSE AUTHORIZATION AND REIMBURSEMENT**

The Wells-Ogunquit CSD School Committee recognizes that some District business expenses involve initial payment by an employee or a School Committee member and 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.

All travelers should exercise good judgment with respect to incurred expenses while traveling. The expenses for reimbursement must be itemized, fully explained and submitted with original dated receipts to the Superintendent of Schools or his/her designee within ten (10) business days of the date of return.

### **A. Authorization**

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

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

### **B. Reimbursement**

All requests for reimbursement must be itemized on an official Well-Ogunquit CSD form. Receipts for reimbursable expenses must be attached to the reimbursement form.

Automobile travel will be reimbursed at the prevailing Internal Revenue Service allowed rates of reimbursement for business travel in effect July 1 of each year. 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.

### **C. Unapproved Expenses**

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

**D. 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.

Adopted by the WOCSD School Committee: January 2, 1985  
Revised: 03/03/99, 12/01/10, 02/01/12, 01/07/15