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## **Reimbursement for Travel Expenses**

### **Purpose**

This policy sets forth the authority and requirements regarding reimbursement for approved district-related travel expenses.

### **Scope**

This policy applies to the Board of Directors, Superintendent, administrators and employees.

### **Policy**

#### **1. REIMBURSEMENT**

- 1.1. The actual and necessary expenditures for travel and related costs of a director, administrator, or staff member incurred in the course of performing services for the district, whether within or outside the district, may be reimbursed when approved by the Superintendent and/or designee in accordance with district policy and state and Federal laws.
- 1.2. For purposes of this policy, travel expense includes amounts paid for use of personal automobiles, other transportation, and actual, reasonable costs for related travel items and fees as prescribed in Procedure #6213P1.

#### **2. TRAVEL OUTSIDE THE DISTRICT**

Travel by an employee to conduct district business or for professional development must be pre-approved by his/her supervisor(s). Reimbursement requests for travel expenses must be approved by the supervisor, principal and/or Superintendent. The employee will be notified of approval or disapproval of the travel request.

#### **3. GENERAL GUIDELINES**

- 3.1. Reimbursement for travel expenses will be made pursuant to the Federal Internal Revenue Code and Internal Revenue Service regulations. Reimbursement for mileage incurred while using private vehicles for district business will be at the approved Federal rate.
  - 3.2. When possible, expenses incurred and properly reimbursable by the district may be charged directly to the district.
  - 3.3. Board members and district employees may apply for advance payment from the imprest fund account whenever anticipated out-of-pocket expenses exceed fifty dollars (\$50.00). The Superintendent must pre-approve such advance payment.
4. The Superintendent will establish procedures for the implementation of this policy.

### **Related Procedures**

6213P1-Reimbursement for Travel Expenses

6215P1-Voucher Certification and Approval

6020P1-Imprest Accounts

**Policy Cross References**

6020-System of Funds and Accounts

6215-Voucher Certification and Approval

**Policy Legal References**

RCW 28A.320.050 – Reimbursement of expenses of directors, other school representatives, and superintendent candidates—Advancing anticipated expenses

RCW 42.24.090 – Municipal corporations and political subdivisions—Reimbursement claims by officers and employees

*Accounting Manual for Public School Districts, Ch. 3, Sec. 4, Page 1*

**Management Resources**

*Policy News, April 2005 – Credit Card Policy Updated*

*Policy News, December 1999 – IRS rules impact travel reimbursement*

**Policy History**

<b>Action:</b>	<b>Date:</b>
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