

Expense Authorization/ Reimbursement

The same general policy shall apply to all District employees and officials with regard to reimbursement of expenses. This policy shall be as follows:

1. A staff member requesting leave to attend a conference, workshop, or other similar activity must first request such leave from his/her principal or appropriate supervisor. Requests must be made in sufficient time prior to the event in order to process the appropriate paperwork and get a substitute.
2. Employees and officials who incur expenses in carrying out their authorized duties shall be reimbursed by the District upon submission of a properly completed and approved voucher and such supporting receipts as required by the Business Services Department.
3. Such expenses shall be incurred and approved in line with budgetary allocations for the specific type of expense.
4. When official travel by personally owned vehicle has been authorized, mileage reimbursements shall be made at the current rate as determined annually by the Internal Revenue Service.
 - a. Reimbursement shall be made only for travel expenses that are deductible under the most current Internal Revenue Code. No reimbursement shall be made for commuting expenses between an

employee's or official's residence and primary worksite, regardless of the time or day such travel occurs.

- b. Mileage shall be reimbursed upon submission of a properly completed and approved mileage form. Reimbursement requires substantiation of the date of travel, destination and business purpose of the trip, and miles traveled.
 - c. Personal use (including commuting) of a District owned vehicle constitutes income under current Internal Revenue Code. Such income shall be computed and reported on the annual Form W-2 to the employee and the Internal Revenue Service.
5. The District will pay lodging expenses for standard accommodations only. Standard accommodations are those available at the lowest cost. If lodging costs are related to conference attendance, standard accommodations are the lowest rate at the designated conference hotel. Employees securing upgraded accommodations will be responsible for paying the difference in price between standard and upgrade. Additional lodging expenses attributable to traveling companions are also the employee's responsibility.
6. Support staff employees who are assigned to duties outside District boundaries during normal meal periods and who work five continuous hours or more shall be reimbursed at the current allowance rate for meals in lieu of the hourly rate for the time spent eating.
7. Travel per diem received in advances must be cleared after each trip when the employee does not attend before a new advance may be given. Unsubstantiated travel expenses for which an advance per diem has been

received and not refunded to the District will be reported as income on the employee's Form W-2.

Adopted prior to 1985

Revised to conform with practice: date of manual adoption;

Revised August 4, 1993

Revised May 2, 2018