

**EXPENSE AUTHORIZATION AND REIMBURSEMENT**

**TRAVEL EXPENSE REIMBURSEMENT**

The Moosabec CSD & Union 103 School Board recognizes that some district business expenses involve initial payment by a school system employee. 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.

Expenses to be reimbursed may include transportation, lodging, registration fees, required materials, and parking fees and other reasonable and necessary district business related expenses. The expenses for reimbursement must be itemized, fully explained and submitted with original dated receipts attached to a district reimbursement form (examples of purchases or services that will not be reimbursed include, but are not limited to alcoholic beverages, dry cleaning, personal products and services). This reimbursement shall be given to the employees' supervisor within ten business days of the date of return.

**Transportation**

Automobile travel will be reimbursed at the current Internal Revenue Service allowed rates of reimbursement for business travel. Reimbursement for commercial transportation will be based on coach/economy fares. Car-pooling to workshops or conferences is highly encouraged. Rental cars are permitted only when approved in advance. The least expensive car that will meet the purpose should be rented.

Expense items that may be reimbursed in addition to mileage. Parking and highway tolls are reimbursable. Receipts are required.

Air travel reimbursement is limited to the most economical flight available at the appropriate time to the approved destination. Receipts are necessary for reimbursement of airfare.

**Meal Expenses**

Employees traveling overnight for training or professional development are entitled to reimbursement of reasonable meal expenses up to a maximum of \$54 per day, including taxes, plus an additional 18% can be added for gratuity. A detailed receipt is required for reimbursement.

Meals during single day travel will be reimbursed at the following established rates:

Breakfast	\$13.00*	
Lunch	\$15.00*	*plus up to 18% gratuity
Dinner	\$26.00*	

**Hotel Expenses**

Hotel accommodations shall be pre-arranged/or reserved by the school department. Good business judgement shall dictate the reasonableness of the accommodations to the business need and of the room rate allowed. In cases where two employees of the same sex are traveling together, it is assumed they will obtain a double room.

All charges beyond room and taxes will not be reimbursed.

All travel expenses will be reimbursed after travel has been completed.

Cross Reference: DKC-R Expense Reimbursement Procedure

DATE ADOPTED: JUNE 16, 2026