

## **Section D: Fiscal Management**

### **DKC EXPENSE AUTHORIZATION AND REIMBURSEMENT**

The Board recognizes that some business expenses involve initial payment by a school 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.

#### **Authorization**

All employee expenses to be reimbursed must be pre-approved by the Director.

All Board member expenses to be reimbursed must be approved by the Board or the Director prior to the member's incurring the expense.

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

#### **Reimbursement**

All requests for reimbursement must be itemized on an official Region 8 form. Itemized receipts for reimbursable expenses must be attached to the reimbursement form.

Automobile travel will be reimbursed at the current IRS mileage rate. 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.

#### **Unapproved Expenses**

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

First Reading: 12/18/13, 10/23/24

Adopted: 1/22/14, 11/20/24

Revised: 10/15/24

Reviewed: 12/19/18, 5/9/22