

## **717 REIMBURSEMENT FOR EXPENSES INCURRED**

### **I. PURPOSE**

The purpose of this policy is to clarify for the staff and the Board, situations that may lead to reimbursement for expenses incurred.

### **II. STATEMENT OF POLICY**

It is the Board's intention that staff members, parents, volunteers, and members of the Board would be reimbursed for expenses incurred while doing business on behalf of the organization.

### **III. CLARIFICATIONS**

#### **A. Reimbursement for Purchases**

- I. Reimbursement would occur in situations where the individual completed a reimbursement form and in which the individual was:
  - a. conducting business on behalf of the school;
  - b. the activity or expenses were pre-approved by the appropriate administrator; and/or
  - c. there were extenuating circumstances that prevented the activity from being pre-approved.

#### **B. Mileage Reimbursement**

1. Reimbursement would occur in situations where the individual completed a reimbursement form and in which:
  - a. the individual was conducting business on behalf of the school;
  - b. the activity or expenses were pre-approved by the appropriate administrator;
  - c. there were extenuating circumstances that prevented the activity from being pre-approved; and/or
  - d. language in the Master Agreement determines a daily or per-trip rate.
2. The Board will determine the level of reimbursement for mileage annually after reviewing information from the Internal Revenue Service.
3. In no situation will the mileage reimbursement exceed the level established by the Federal government for tax purposes.

### **IV. EXEMPTIONS**

Since the MACCRAY Public Schools are a sales tax-exempt organization, sales tax will not be reimbursed unless situations where unusual circumstances prevented the purchase or activity from being pre-approved.

*Cross References:*    MACCRAY Policy 715 (Purchasing)  
                                  MACCRAY Policy 716 (Conflict of Interest-Purchasing)