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## **412 EXPENSE REIMBURSEMENT**

*[Note: School districts are required by statute to have a policy addressing these issues.]*

### **I. PURPOSE**

The purpose of this policy is to identify school district business expenses that involve initial payment by an employee, and qualify for reimbursement from the school district, and to specify the manner by which the employee seeks reimbursement.

### **II. AUTHORIZATION**

All school district business expenses to be reimbursed must be approved by the supervising administrator. Such expenses to be reimbursed may include transportation, meals, lodging, registration fees, required materials, parking fees, tips, and other reasonable and necessary school district business-related expenses.

### **III. REIMBURSEMENT**

- A. The following guidelines and procedures are to be followed for reimbursement of employee expenses incurred that relate to District programs. This includes, but is not limited to, mileage and travel expenses and incidental supplies purchased by an employee to be used in District programs.
- B. Employees must submit their reimbursable expenses on an Employee Mileage and Expense Form and submit the form to their Building/Program Administrator for approval. Receipts documenting all expenses incurred must be included with the form in order for expenses to be approved for reimbursement. If the reimbursement request for meals is the per diem amount identified in procedure, receipts do not have to be included. After approval by the Building/Program Administrator, the form should be sent to the Business Office for approval and payment. All requests for reimbursement should be submitted not later than 30 days after they are incurred.
- C. Automobile travel shall be reimbursed at the mileage rate set by the school board. Commercial transportation shall reflect economy fares and shall be reimbursed only for actual cost of the trip.

### **IV. AIRLINE TRAVEL CREDIT**

- A. Employees utilizing school district funds to pay for airline travel are required to

ensure that any credits or other benefits issued by any airline accrue to the benefit of the school district rather than the employee.

1. To the extent an airline will not honor a transfer or assignment of credit or benefit from the employee to the school district, the employee shall report receipt of the credit or benefit to the designated administrator within 90 days of receipt of the credit or benefit.
  2. Reports of the receipt of an airline credit or benefit shall be made in writing and shall include verification from the airline as to the credit or benefit received. Reimbursement for airline travel expenses will not be made until such documentation is provided.
- B. Employees who have existing credits or benefits issued by an airline based upon previously reimbursed airline travel for school district purposes will be required to utilize those credits or benefits toward any subsequent airline travel related to school district purposes, prior to reimbursement for such travel, to the extent permitted and/or feasible.
- C. The requirements of this section apply to all airline travel, regardless of where or how the tickets are purchased.

Legal References:      Minn. Stat. § 471.665 (Mileage Allowances)  
                                Minn. Op. Atty. Gen. No. 1035 (August 23, 1999) (Retreat Expenses)  
                                Minn. Op. Atty. Gen. No. 161b-12 (August 4, 1997) (Transportation Expenses)  
                                Minn. Op. Atty. Gen. No. 161B-12 (January 24, 1989) (Operating Expenses of Car)

Cross References:      MSBA/MASA Model Policy 214 (Out-of-State Travel by School Board Members).