Hickman County Board of Education

	Descriptor Term: **Expenses and Reimbursements**	Descriptor Code: **2.804**	Issued Date: **03/11/24**
		Rescinds: **2.804**	Issued: **05/08/23**

Central Office

Annually the Board shall review expense allowances and reimbursement guidelines.

SCHOOL PERSONNEL

School personnel who incur expenses in carrying out their authorized duties will be reimbursed upon submission of an approved voucher and supporting receipts.

Expenses for travel will be reimbursed when the travel has the advance authorization of the director of schools. The director of schools may grant this authorization without prior board action when the travel expense has been anticipated and incorporated into the operational budget of the particular program involved.

Mileage will be paid at a rate authorized by the Finance Office.

The Board shall be responsible for all expenses pertaining to staff development. Student activity funds shall not be used for this purpose.[1]

BOARD MEMBERS

The members of the Board shall be paid for transportation, lodging, meals and other pertinent expenses when traveling on business for the Board. Attendance at conventions or other educational meetings or travel for other school purposes shall be authorized in advance by the Board. [2]

Expenses shall be submitted to the director of schools' office within thirty (30) days of the date of completion of such travel. The rate of payment shall be the same as the rate for members of the professional staff.

REIMBURSEMENT FOR SALES TAX[3] (optional)

[NOTE: The Board may choose to adopt alternate language. We recommend working with the board's attorney.]

Reimbursement for sales tax is permissible in limited circumstances when sales tax is charged on small purchases and proper documentation is submitted.

The Director of Schools/designee shall ensure compliance with state law and guidance from the Comptroller of the Treasury.

Legal References

1. *Internal School Funds Manual*, Section 5-17
2. TCA 49-2-2001(c)
3. *Internal School Funds Manual, Frequently Asked Questions*, no. 10