

SECTION 7.1 – REIMBURSEMENT VOUCHERS

Overview

Under certain circumstances an ASB may give prior approval for staff or individuals to make purchases with personal funds and be reimbursed for the associated expense.

In this situation and with prior approval of the ASB governing body as well as from the appropriate supervisor within the ASB, the staff member or individual may make purchases of incidental supplies or equipment, on behalf of the ASB. The [Reimbursement Voucher form](#) must be submitted to accounts payable for such purchases with **original detailed receipts**, appropriate account code and all required ASB approval signatures.

This purchasing method is only recommended as a **last resort** when time constraints or the uniqueness of the purchase prevent the issuance of an electronic purchase order ([Section 4](#)). While this process is only recommended for small purchases of supplies and equipment, there are situations where it is permissible to make larger purchases. Contact the accounting office for exceptions on larger dollar amounts.

In addition, purchases should, as a general rule, be made by staff of the district, rather than having students and/or their parents commit their personal funds for reimbursement. Having students or parent/volunteers make purchases should be an absolute last resort and should not be due to a mere lack of pre-planning.

[Board Policy 6210](#) states, “Staff who obligate the district without proper prior authorization may be held personally responsible or payment of such obligations.”

This can also be applied to staff who make personal purchases with the intent of getting reimbursed, but without the proper authorization for doing so.

Guidelines and Restrictions

- [Reimbursement Vouchers](#) to individuals are allowable when all other purchasing methods have been deemed impractical. It is recognized that some vendors do not accept purchase orders and staff members at times make spontaneous incidental, bona fide ASB purchases to support ASB programs and activities. It is also recognized that reimbursement of larger amounts to individuals should not be handled through the imprest account, but rather should be sent to the accounting office for direct reimbursement to the individual.
- Reimbursement shall only be made for bona fide ASB expenditures that have prior approval of the ASB.
- Original detailed receipts listing individual items purchased are required. Individuals may be found personally responsible for expenditures not supported by original detailed receipts. Copies of receipts will be denied.
Please Note: Charge slips must have adequate detail listing individual items

purchased in order to be considered for reimbursement. Otherwise, the charge slip, by itself is not adequate. The corresponding detailed receipt must be submitted.

- Employee travel costs should be submitted on the appropriate statement of travel expenses rather than a reimbursement form. Employees are subject to [Board Policy and Procedure 6213](#) for their travel costs. See [Section 18](#) for additional guidance.
- [Reimbursement Vouchers](#) may not be used to purchase theft sensitive items. (Check with the purchasing office regarding theft sensitive items – generally it is equipment or technology having a certain value, and of a portable nature.)
- [Reimbursement Vouchers](#) shall be reimbursed to a single item limit of \$200 or a cumulative total reimbursement limit of \$200.
- Receipts are to be submitted by employees in a timely manner. Once a fiscal year has closed, receipts from the prior fiscal year will no longer be eligible for reimbursement.
- Information required on the [Reimbursement Voucher](#) includes:
 1. Payee Name
 2. Payee signature
 3. Location or address of payee
 4. Brief description of purchases and what it is for
 5. Cumulative dollar total of the receipts for that payee
 6. ASB account code
 7. All required ASB approval signatures

Note: If the payee is the same as the primary advisor, the reimbursement must be reviewed and signed by the principal as the primary advisor's supervisor. Primary advisors should not be the highest level of approving signature on their own reimbursements.

References

[WAC 392-138-018](#) – Petty cash funds

[WAC 392-138-125](#) – ASB public moneys – Disbursements

[Section 4](#) – Allowable Purchasing Methods, Electronic Purchase Order Process

[Section 6](#) – Imprest Checking Accounts

[Board Policy/Procedure 6215/6215P](#) – Disbursements

[Board Policy/Procedure 6020/6020P](#) – System of Funds and Accounts