

## **Procedures for Policy 412 – Expense Reimbursement**

Updated 12/18/18

### **REIMBURSEMENTS**

The following items are available for reimbursement:

- A. School District personnel or persons representing the school district who use their personal vehicle to travel to a destination out of the school district or within the district and have the prior approval of the superintendent, his/her designee or principal, will be reimbursed at the same rate as the IRS Standard mileage rate. The district will not pay mileage for out of state trips that total more than the cost of an airline ticket.
- B. School personnel or representatives of the school district who, with the advanced approval of the superintendent or his/her designee who are on school business out of the district may receive reimbursement for meals plus tips (up to 15%), not in excess of \$50 per day. Personnel must verify the actual expense of meals with original itemized receipts. When a meal is included in the registrations of an event, or is paid for by another source, reimbursement for that meal is not permitted. Reasonable exceptions may be made to the per day rate for unusual circumstances at the discretion of the Superintendent or his/her designee.
- C. Approval to be reimbursed for the cost of lodging must be obtained in advance from the superintendent or designee. The district will reimburse school personnel for commercial lodging not to exceed the single room rate, unless two employees use the same room or a single room is not available within a reasonable proximity. Lodging within a 60 mile radius of the school district is not normally reimbursed. Only when compelling circumstances exist and with the advanced approval of the superintendent or designee will exceptions be permitted.
- D. Commercial transportation not to exceed “coach” air rate. If a personal vehicle is driven in lieu of commercial air transportation, employees will be reimbursed the IRS Standard mileage rate not to exceed “coach” air fare.
- E. Approved ground transportation and other allowable incidental expenses incurred while traveling on behalf of the District. Use of the least expensive form of ground transportation is encouraged. Exceptions are permitted when circumstances such as location, distance or presentation materials dictate use of a taxi or car rental.
- F. The cost of conference admissions, fees and materials will be reimbursed after the conference dates. Original itemized receipts need to be submitted for verification. Other reasonable expenses connected with the travel of school personnel while conducting school district business may be reimbursed. Expenses for family members will not be reimbursed.
- G. School personnel who are approved to travel on a daily basis between the schools may submit mileage for reimbursement based on the intra-district mileage chart.
- H. Items costing \$100 or less and not practical to purchase using a District purchase order. These purchases still require administrative pre-approval.
- I. Emergency purchases for which the normal purchasing process is not timely.

### **AIRLINE TRAVEL CREDIT**

- A. Employees utilizing school district funds to pay for airline travel are required to ensure that any credits or other benefits (i.e. frequent flier miles or other reward) 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.

## **RESPONSIBILITY**

- A. Responsibility for compliance with this policy is three-fold:
1. The employee submitting the request for reimbursement is responsible for assuring that a public purpose was fulfilled and for providing adequate documentation as required in this procedure.
  2. The supervisor who signs the reimbursement request is responsible for assuring that a public purpose was accomplished by the employee making the expenditure, that proper documentation is in place, and that District purchasing procedures could not have been reasonably used to make the expenditure.
  3. Designated Finance Department officials are responsible for assuring that the reimbursement form is properly completed and that the proper supervisory signature is in place on the form.
- B. If the Superintendent, or designee, or the School Board determines that a public purpose was not met by the incurring of the employee expense, the claim will be denied and the expenditure shall become the responsibility of the employee.
- C. The District will not reimburse an employee to the extent an expense is beyond the reasonable needs of fulfilling the business purpose of the occasion.
- D. A supervisor who gives advance approval of an employee's business expense may impose particular conditions on the expense including, but not limited to, the maximum amount approved for reimbursement.
- E. In no event will the District reimburse an employee for the cost of any alcoholic beverages.
- F. In no event will the District reimburse an employee for the cost of entertainment expenses or expenses for a spouse, companion or child while the employee is on District travel status.
- G. The District will not reimburse any employee for costs that the District cannot pay or bear under applicable law. This would include expenses such as laundry, movies, personal phone calls, and snacks.
- H. Expense reimbursements should be turned in monthly. Items turned in more than 60 days after the date incurred will become taxable to the employee. The District will not reimburse expenses that are dated more than one year prior to the date of submission.

## **FORMS**

Reimbursement forms are available on the Finance Department resources web site:

<http://northfieldschools.org/files/Expense-Reimbursement-Form-2018.pdf>