

ROMULUS COMMUNITY SCHOOLS

Expense Reimbursement Procedure

Policy Statement

District personnel, or members of the Board, who incur expenses in carrying out their authorized duties shall be reimbursed by the District to the extent approved or provided in Board policies or duly negotiated agreements upon submission of an approved voucher and supporting receipts. Such expenses may be approved and incurred in line with budgetary allocations for the specific type of expense.

Authorization

All expenses to be reimbursed must be requested on the **Expense Reimbursement Form** and approved by:

1. Building Administrator – who preauthorizes the expenditure through (1) requisitions entered into the SMART purchasing system and (2) Release Time Request with the budget information, as needed.
2. Budget Manager of the budget (or grant) to which the expenses will be charged preauthorizes the expenditure through (1) requisitions entered into the SMART purchasing system and (2) Release Time Request with the budget information, as needed.

The Expense Reimbursement Form submitted, after the expenses are made, to the Business Office at the end of every month is approved by the Building Administrator or Budget Manager to authorize (1) reimbursement and (2) the charging of the expenses to the budget account stated.

Budget Managers must ensure that the expense estimates are in line with budgetary allocations for the specific type of expense.

Payment Processing Documents Required for Expense Reimbursement

1. Expense Reimbursement Form – one per month – completed and signed by the employee and the Building Administrator or Budget Manager.
2. Purchase Order – established and approved in the SMART purchasing system. The purchase order (or requisition) must be entered into the SMART purchasing system before expenses are incurred and/or the District is obligated to pay for the expenses.
3. Original Receipts – all original receipts are itemized receipts.

Expense Reimbursement Request Due Dates

The Expense Reimbursement Form submitted within 15 days of incurring an expense or from the end of the month. Per IRS Guidelines, reimbursements of expenses that are more than 60 days old are considered compensation and therefore subject to withholding taxes. In light of this regulation, such reimbursement requests may NOT be accepted and reimbursed.

Reimbursable Expenses

TRAVEL EXPENSES

Transportation – See Travel Guidelines below

Lodging – See Travel Guidelines below

Meals - \$10 for breakfast, \$15 for lunch, and \$20 - daily meals maximum is \$45 - including tips (which must be listed on the original receipt). If a conference/workshop includes any meals, the daily allowance for that meal type will be deducted from the daily maximum of \$45 (i.e. if lunch is provided at a conference, the daily maximum will be reduced to \$30). Tips should not exceed 15%. Original meal receipts are itemized and are only for food.

Parking - Parking fees will be reimbursed; however, valet parking is generally not permitted.

NON-TRAVEL EXPENSES

1. Expenses incurred in line with budgetary allocations for the specific type of expense.
2. Expenses approved in a purchase order established and approved in the SMART purchasing system.

Non-Reimbursable Expenses

TRAVEL EXPENSES

- Expense of a family member accompanying a traveling employee.
- Travel insurance
- Airline class upgrades.
- lost or damaged personal items such as briefcase, calculator, etc.
- Car washes,
- Traffic and parking violations.
- Sightseeing or personal side trips.
- Personal entertainment, such as books, magazines, newspapers, hotel room movies, hotel room mini-bar charges, sporting events, concierge services, etc.
- Alcoholic beverages and other in-room services
- Personal telephone calls

NON-TRAVEL EXPENSES

1. Expenses NOT incurred in line with budgetary allocations for the specific type of expense.
2. Expenses NOT approved in a purchase order established and approved in the SMART purchasing system.

TRAVEL GUIDELINES

Transportation

Airfare is allowed at the lowest available economy class rate. Mileage, in lieu of airfare, is limited to actual round trip mileage at the IRS rate per mile, or the lowest available airfare rate, whichever is less. Actual expenses for rental cars for use at the destination are reimbursable if necessary to the purpose of the trip. Taxi or public transportation is allowable at actual cost. If the event you are attending is over

125 miles (using the District as the home base) and this event starts the next morning, then you may request an overnight stay. Otherwise, the event must require an overnight stay to be eligible for reimbursement of accommodations.

Mileage

1. Support the mileage claimed with distance calculations attachment from Map Quest or other mapping website for mileage reimbursement.
2. In cases when multiple employees attend the same event, carpooling is encouraged.
3. District employees will be reimbursed for approved work-related miles driven using their personal vehicle. Reimbursement will be paid at the IRS determined standard mileage rate in effect at the time the miles were driven (the IRS establishes this rate annually). The IRS stipulates that mileage reimbursement will be made only for mileage driven between the District and your destination.

Lodging

Lodging costs may not exceed the lowest single room rate charged by the hotel. The District is a tax-exempt organization; therefore, accommodations must be paid for by the District to ensure sales tax is not charged. Employees paying with their own credit cards will not be reimbursed for sales tax.

Educational Conference/Workshop Related Expenses

Educational Conference Request Form must be submitted two weeks prior to an event when seeking approval to attend conferences. Please ensure the form is completed in its entirety with an appropriate account number. Please attach a copy of the conference registration form. For reimbursement after the event, the Expense Reimbursement form must be submitted to the Business Office, and must be approved by the Building Administrator or the Budget Manager. There will be no advances for travel expenses

Expense Reimbursement Request Support Documentation

The Internal Revenue Service requires specific documentation to support an employee's travel and expenses. Minimum documentation requirements include **original** receipts for any transportation or lodging expense, and **original** receipts for any other expenditure of \$10 or more. Deviation from this policy will require the institution to include any reimbursements in the employee's taxable wages subject to applicable taxes/withholdings.

Generally, reimbursement requests must be greater than \$10 to be processed by the Business Office. If reimbursement is less than \$10, please contact the Business Office.

SUMMARY

Type of Expense	Reimbursements	Receipt Required	Itemization Required
LODGING AND MEALS			
Lodging – room	Actual/Reasonable	Yes	Show daily rate and attach original bill
Tips – bellboy, etc.	Reasonable	No	Each occasion
Meals (inc. tips)	Per meal Maximum	Yes	Each occasion
TRANSPORTATION			
Personal car	IRS rate	No	Total miles
Air fare	Actual/Economy	Yes	Each occasion
Taxi, or other public transportation	Actual	Yes	Each occasion
Rental cars	Actual	Yes	Each occasion
OTHER EXPENSES			
Parking	Actual	Yes	Each occasion
Business Telephone	Actual	Yes	Each occasion
Conference fees	Actual	Yes	Total