



**ADRIAN PUBLIC SCHOOLS
Policies and Regulations**

NEPN Code: DCC-R

Fiscal Management

**EMPLOYEE REIMBURSEMENT, BUSINESS AND TRAVEL EXPENSES AND
CONFERENCE EXPENSES – ADMINISTRATIVE GUIDELINES**

A. Transportation

The type of travel to be used in computing reimbursable expenses must be approved in advance. The goal is to select the most cost effective means of travel (such as driving versus flying), considering all costs.

Train/plane travel should be booked and approved in advance. The actual cost of the fare may be reimbursed. The cost in excess of tourist, coach, or economy accommodations will not be reimbursed except in unusual cases.

The most cost effective means of transportation to or from the airport or station should be used, such as personal vehicle, shuttles and public transportation. Limousines and taxis may be used if less expensive means are not available. Rental automobiles may be used, provided they have been authorized in advance and are mid-sized or smaller, where possible. Reasonable taxi expenses are acceptable for travel to and from conference related events. If an employee is driving to and from the airport or station, the mileage will be calculated from the point of departure to the destination, such as the from the employee's home to the airport.

When more than one employee is attending a conference or meeting, where possible, transportation should be used collectively by employees.

Overnight parking costs at an airport or station may be reimbursed where reasonable.

When an employee combines personal travel with approved business travel, the employee shall be reimbursed only for the expenses or miles that the employee would have incurred for the business travel and shall not be reimbursed for the extra expenses or the extra miles the employee incurs because of the personal travel.

Reimbursement for the use of a personal vehicle, while conducting school business, shall be set at the rate equal to the standard optional mileage rate which is determined by Internal Revenue regulations. If employee contract agreements exceed this mileage reimbursement rate, the income reported and deductions made will be determined in accordance with current Internal Revenue regulations. When the school district provides an employee with a school vehicle, the administration will develop an acceptable Internal Revenue regulation format to compute the personal use of the vehicle and to meet income requirements.

B. Hotel – Motel Accommodations

The cost of lodging shall not exceed the convention published rates for single occupancy. In the

absence of a convention published rate, the cost for lodging per night shall not exceed the maximum lodging rate posted at the federal per diem rate site, currently: www.gsa.gov.

The lodging invoice or bill must be submitted for reimbursement. Only conferences or meetings beyond 80 miles from our District administration building shall qualify for lodging reimbursement, unless there are unusual circumstances, such as adverse weather forecasts. Supervisors may, at their discretion, deny requests for lodging reimbursement for other reasons, such as time of the conference/meeting events, desirability of the employee attending early or late events, etc.

The costs of lodging for extra nights stayed for personal reasons beyond the number of nights approved by the employee's supervisor shall not be reimbursed.

C. Meals

Meal costs (including tips) may be reimbursed up to the maximum per diem rate of \$37 per day, which shall cover up to three (3) meals. Exceptions to this may be granted by the Assistant Superintendent prior to the event.

A breakfast allowance is given when departing before 7:00 a.m.; lunch allowance is given if departing before 11:00 a.m. to go to the convention/meeting or if returning from a conference/meeting after 1:00 p.m.; and dinner allowance is given when returning after 7:00 p.m.

A meal cost will not be reimbursed if the cost of that meal was included in the conference/meeting registration fee. The meal costs must be documented, even if the per diem rate is used as the maximum. Food or beverages purchased at times other than breakfast, lunch or dinner will not be reimbursed. Beverages or snacks not associated with a meal will not be reimbursed. Meals will only be reimbursed if a detail receipt showing each item purchased is supplied. Credit card slips with totals will not be accepted without an itemized receipt.

Employees will not be reimbursed for payments for other employees' meals, except for unusual circumstances, such as business meetings held by the supervisor with employees during meal times. The request for reimbursement must be documented as for guest meals below.

Guest meals in connection with business-related purposes may be reimbursed. Requests shall contain the following details:

- Date and Time
- Place
- Business Purpose
- People present, with employees noted
- Amount of Expenditure
- receipts

D. Registration Fees

Registration fees associated with the conference or meeting are reimbursable.

E. Non-Reimbursable Examples (Unless specifically approved by the Superintendent or the Superintendent's designee)

Any expenses associated with a person(s) accompanying the authorized person.

- Personal expenses, such as personal phone calls, laundry, massage, fitness facility fees, etc.
- Entertainment, such as in-room movies or taxi expenses to attend entertainment.
- Alcoholic beverages
- Gambling expenses

F. Local Business Expense (Day-to-day non-conference expenses)

Transportation costs incurred by employees while performing their duties in accordance with their employment contracts are reimbursable. For example, itinerant staff assigned to multiple locations within the district may be reimbursed their mileage getting from building to building. These regulations grant no reimbursement rights not included in negotiated labor agreements with unions or employee associations. Costs of commuting from home to the employee's work location shall not be reimbursable.

Employees receiving a monthly or annual allowance for travel cannot request reimbursement for local mileage unless he/she can document that the allowance does not cover actual miles driven at the authorized rate per mile during that month.

Mileage for business purposes outside the District boundary will be reimbursed at the authorized rate per mile. The distance between the normal work location and the destination determines actual miles.

If credit cards are used, all charges must be documented as to purpose and other details to support expenditure.

G. Special Cases

If an employee plans to request reimbursement for expenses not covered by these regulations, he/she should consult his/her immediate supervisor prior to turning in the request for reimbursement.

Complete documentation of expenses is expected, except in unusual circumstances. When a receipt may not be obtained by the employee for an otherwise reimbursable expense, or if the receipt does not clearly show that the expense is allowable (as in the case of a credit card receipt or meal ticket stub), the employee may document the expense and the supervisor may (but is not required to) approve the reimbursement for the expense if the employee submits along with the reimbursement expense a "Receipt Not Available" form, attesting to the validity and reimbursable nature of the expense.

H. Goods and Services

All purchases, whether at a conference or meeting or otherwise, must be in accordance with the Purchasing Policy (DJF). Employees may receive reimbursement for goods and services purchased for the School District if approval from their supervisor is received prior to purchase such that the purchase cost is within the budgeted amount for such purchases.

Revised: November 2, 2009
October 12, 2015
August 27, 2018

Receipt Not Available

The following were expenditures the employee below has incurred on behalf of Adrian Public Schools, but has no receipt to prove the existence or reasonableness of the expenditures:

Employee Name _____

Date _____ Time _____

Place _____

Business Purpose

People present, including other employees

Amount of Expenditure \$ _____

Details of the expenditure (attach any documentation available)

The employee attests that the expenditures noted above do not constitute any non-reimbursable expenses, such as:

- Any expenses associated with a person(s) accompanying the authorized person.
- Personal expenses, such as personal phone calls, laundry, massage, fitness facility fees, etc.
- Entertainment, such as in-room movies or taxi expenses to attend entertainment.
- Alcoholic beverages
- Gambling expenses

The employee acknowledges that his/her supervisor may, but is not required to, approve any expenditure that otherwise falls within the Board policies without adequate documentation.

Employee's Signature

Supervisor's Signature

Date

Date