



Reimbursement Policy/Procedure FY-1920

Employees of Byron Center Public Schools will be reimbursed for reasonable expenses while traveling for District related expenses. Non-(District) personnel such as consultants, speakers, or lecturers may be reimbursed if approved by an administrator or if specified in a contractual agreement.

Meals and Incidental Expenses

Reimbursing employees for their meals and incidental expenses, a subsistence allowance will be paid. Meals involving guests of the District, with business purpose listed along with the names of the participants are allowed at actual cost (*including tip up to 20%*). Meals for group meetings of District employees (i.e. principals, superintendents, business managers) are reimbursable only with the approval of the Superintendent of Schools.

A. Per diem allowance:

1. There is a subsistence amount for each period, or fraction thereof, while an individual is in approved travel status and away from the District for a minimum of 24 hours. The subsistence allowance levels are: Breakfast \$15.00; Lunch \$20.00; Dinner \$35.00. If lunch is provided at a conference, the daily maximum will be reduced to \$50.00. Itemized original receipts are required for reimbursement indicating cost. Under no circumstances will alcoholic beverages be reimbursed. Tips should not exceed 20%.

B. Registration Fees:

1. Registration fees for meetings and conferences are reimbursable if approved by Building Administrator. The traveler must use the purchase order system in place for District when registering for a meeting and/or conference.
2. When claiming registration fees for reimbursement, the traveler must report the purchase order number, the number of meals included in the registration fee and any other meals provided to the traveler. When meals are provided, a copy of the conference registration form must be attached to the reimbursement request supporting all reimbursement claims.

C. Non-Travel Related Business Meals and Entertainment:

1. It may be appropriate to include meals or other expenses in the regular conduct of day-to-day business, which furthers the interest of the District and has an express business purpose. Each department director or administrative supervisor is authorized to approve such activities should consider the appropriateness of food and other related purchases.
2. The District considers this type of expense as non-travel related transportation and general business expense. Departments should cover these expenses by using District purchase orders and personal credit card. Personnel may request reimbursement for such expenses on a Travel Reimbursement Request. They must justify and document an express business purpose with the following criteria:
 - The District has more than a general expectation of deriving specific benefit from the meal or incidental expense.

- The employee did engage in business discussions about District matters during the meal or associated expense related activity.
 - The principal nature of the expense was the active conduct of the District's affairs. Meals involving only personnel, where business is not conducted, are not reimbursable. Business meals may, however, be reimbursed with director/supervisor approval, providing a specific business purpose is documented.
3. Directors/supervisors approving non-travel related business meals and other expenses are responsible to provide detailed receipts and documentation as described above. Complete documentation includes names of all personnel and non-employees with business relationship to the meal. The documentation must be specific the account to charge expenses. The Business Office will refuse reimbursement and charge back expenditures to the participants for undocumented or questionable meal purchases.
- D. Travel – Hosting and Entertainment:
1. Occasionally, it may become necessary to host other individuals' meals while traveling. Entertainment, however represented, is not an allowable charge without specific, prior approval at the Superintendent's level. Costs for approved hosting activities are reimbursable only under the following conditions and with documentation of the specific business purpose. (*See Non-Travel Related Business Meals and Entertainment section for documentation requirements.*)
 2. The hosting employee must submit the Expense Reimbursement request stating the business purpose of the meal and the names of the non-District persons hosted. The employee must submit complete itemized actual receipts for the meal to receive reimbursement.

Travel – Lodging

Travelers must use the lowest single room rate accommodations. There are circumstances when a conference will hold certain rooms for conference attendees at a set price. If the traveler wishes to book other accommodations, the District will only reimburse the lesser of the two room rates. Reimbursement is made on the actual base rate less state of Michigan taxes and approved amenities. A sales tax exempt certification for Michigan lodging needs to accompany in advance of the traveler for presentation. The traveler must attach the original hotel/motel paid receipt (credit card receipt is not acceptable) to the Travel Reimbursement Request.

In cases where a family member accompanies the traveler, the single room rate, if different from the double room rate, must be noted on the bill by the lodging personnel. If a District credit card is used to reserve the room, the traveler must reimburse the District for the documented difference.

In-room movies, mini-bar charges, concierge services and other in-room services are not reimbursable. Travelers should not charge long distance telephone calls on the hotel bill, if avoidable, since exorbitant hotel surcharges are not reimbursable. Reasonable, business-related telephone calls for the purpose of communicating safe arrival and continued well-being are allowable.

Telephone calls when made from an airplane or other unreasonably priced areas are not reimbursable except under extreme emergencies. Upon return the charges need approval by the direct supervisor.

Personal Vacation While in Travel Status

A traveler must indicate any personal vacation time and expense on the Travel Reimbursement Request when claiming allowable business travel expense where business and personal vacation times are combined within the same trip period. The subsistence allowance and other District financial support for travel-related expenses cease during personal vacation periods. Travel, lodging, or meal expenses for spouses or other dependents are not reimbursable.

When combining personal vacation with business and traveling through use of a District vehicle, all vacation mileage and any expense associated with using a larger vehicle than would be normally be required for the purpose of transporting family members should be logged and reimbursed to the District upon conclusion of the trip. In general, any personal expenses associated with vacation and family travel must be paid from personal funds.

Vacation time taken in conjunction with an official business trip must be reported as such, upon conclusion of the trip.

Non-Allowable Travel Expenses

1. Some expenses are the personal responsibility of the employee and are not reimbursable. The following list is not all-inclusive, but to show examples of such non-reimbursable expenses.
2. Personal and family expenses
3. Alcohol and entertainment
4. Gifts and souvenirs
5. Valet, laundry and room service charges
6. Personal medical and dental expenses
7. Personal reading material, recreation, and entertainment
8. Travel insurance in excess of that already provided
9. Costs incurred by traveler's failure to cancel transportation or hotel reservations
10. Commuting between home and work
11. Corporate charge card delinquency or late charge assessments (*there may be an exception if the delinquency assessment is not due to the actions of the traveler*)
12. Parking and traffic citations
13. Reimbursement or payment for frequent flyer benefits
14. Michigan sales tax

Transportation

The (District) has two (2) vehicles that may be used for transporting multiple employees traveling to workshops/conferences. Contact the Transportation Dept. to reserve a vehicle. If you cannot reserve a District vehicle, expenses for a personal vehicle will be allowed at the IRS rate per mile for actual miles. Mileage for travel between home and work is not reimbursable. Mileage is limited to actual round trip mileage at the IRS rate per mile. Taxi or other public transportation is allowable at actual cost.

Reimbursement of Out-of-Pocket Expenses

Out-of-pocket expenses (travel related or not) are reimbursable if you have prior approval from your supervisor. A travel/expense voucher must be completed with a description of the items to be reimbursed, the complete account number, authorized signatures and the ORIGINAL receipt for the item(s). The District does not issue travel advances for any employee.

Procedures – Foreign Exchange (Canada)

Foreign exchange rates must be stated when receipts are in foreign currencies. The total of the Travel and Expense voucher must be stated in US dollars. Only expenses detailed in this policy are reimbursable by the District. Foreign travel must be pre-approved first by the Superintendent of Schools and by formal action of the Board of Education.

Exceptions

Exceptions to the reimbursement policy must be approved in advance by the Chief Financial Officer. Reimbursement forms must be signed by the employee and administrator for review before being sent to the business office.

SUMMARY

Type of Expense	Reimbursements	Receipt?	Itemization Required
LODGING AND MEALS			
Lodging – room	Actual/Single room	Yes	Show daily rate and attach original bill
Tips – bellboy, etc.	Per diem	No	Each occasion
Meals (include tips)	Per diem	Yes	Each occasion
Meals w/guests		Yes	List guests and purposes and Supt. approval
TRANSPORTATION			
Personal car	IRS mileage	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
Telephone	Actual/Business and Daily call home	Yes	Each call and to whom
Road, Bridge tolls	Actual	Yes	Total
Conference fees	Actual	Yes	Each occasion
Out-of-Pocket Expenses			
Other	Actual	Yes	Each occasion