

GREENWICH PUBLIC SCHOOLS
Greenwich, Connecticut

Policy E-020 - FINANCIAL MANAGEMENT

Procedure E-020 - 14 STAFF ACTIVITY EXPENSE REIMBURSEMENT

Policy E-020 requires the District to maintain appropriate and widely-accepted accounting and budgeting systems, records, and procedures to assure financial control as well as safeguarding of the District's financial resources. Policy E-050 and its related procedures provide detail about the staff activity approval process, including use of the *Staff Activity Request* (SAR – Attachment A) form and EZTraxx, the District's on-line professional learning management system. The purpose of this related procedure is to define and describe the guidelines, business processes, and forms that apply when seeking reimbursement for any staff activity, which must be pre-approved.

Mileage Only When out-of-town travel involves ONLY mileage reimbursement, and is not for a professional development activity for which the staff member will earn CEUs, employees should complete and submit the *Monthly Mileage Record* (Attachment B). This does not require the SAR or Out-of-Town Travel form. Employees who operate their own personal vehicle must have an appropriate valid license and proper insurance coverage. They will be reimbursed at the current approved rate.

Approved Staff Activity Requests All *Staff Activity Requests* (SAR) must be approved in advance by all appropriate individuals, including but not limited to the employee's school administrator. The funds requested and approved are encumbered in MUNIS to insure funding is available once the activity is complete and requests for reimbursement are submitted. The completed and signed original SAR form will be returned to the staff member by the Business Office with directions (Appendix C) for seeking reimbursement for eligible expenses using the Town of Greenwich's *Expense Report for Out-of-Town Travel* form (Appendix D). *Staff Activity Request* forms submitted after the fact will be returned to the Deputy or Assistant Superintendent for additional review and written approval (initialed and dated).

Eligible Expenses Eligible expenses include transportation, lodging, meals, expenses incidental to travel (tolls, parking, etc.), air travel (economy class), work-related phone calls, registration fees, and miscellaneous expenditures (as specified). The IRS publication 463 should be used to guide planning and decision-making about reasonable and appropriate costs of lodging and meals in different parts of the country. Based on the current IRS guidelines, per diem reimbursable expenses, regardless of destination, should generally not exceed \$250 per day based on the following assumptions:

Expense	Guideline
Lodging	\$200
Breakfast	\$10
Lunch	\$15
Dinner	\$25
<i>Total</i>	<i>\$250.00</i>

Non-allowable expenses include trip insurance, expenses of spouse or other family members, personal telephone calls, liquor, and entertainment.

Registration Fees If the organization sponsoring an activity requires and/or accepts advance purchase orders for registration costs, the program or school administrator may use the standard purchase requisition process for registration fees. In this situation, the participating staff members must note “*separate P.O.*” next to “Tuition (course) or registration fee” in the Estimate of Expenses box on the *Staff Activity Request* form. In this case, there should be no reference to the account code to be used for registration on the SAR since the funds will be encumbered via the requisition/purchase order process. The school administrator who has agreed to fund the registration fee is responsible for initiating the purchase order and authorizing payment upon receipt of an invoice.

Cancellations The school or program administrator funding an activity is responsible for knowing in advance what the sponsoring organization’s refund, cancellation, and substitution policies are, as well as whether or not the organization requires pre-payment. If the sponsoring organization does not permit substitutions or refunds in the event of a cancellation, or if the District staff member(s) does not adhere to the organization’s cancellation procedures, the District school/program budget which committed funds per the SAR is responsible for all costs whether or not staff members actually attend activities for which they were pre-approved. Employees are responsible for the timely notification of any cancellation to the appropriate administrator(s) according to the procedures outlined on the directions for completing Expense Reports.

Attachments

A – *Staff Activity Request (SAR) Form*

B – *Monthly Mileage Record*

C – *Directions for Completing the Expense Report for Out-of-Town Travel*

D – *Greenwich Expense Report for Out-of-Town Travel*

**DIRECTIONS FOR COMPLETING THE OUT-OF-TOWN EXPENSE REPORT
FOR PRE-APPROVED STAFF ACTIVITY REQUESTS**

Your *Staff Activity Request* (SAR) has been approved. Funding has been allocated to reimburse you for estimated expenses as specified. Please review this information before you participate in the approved activity. It will answer questions about the process and forms required for reimbursement. Please note that expenses will only be reimbursed up to the amount authorized at the bottom right of approved *Staff Activity Request* form.

1. A sample *Expense Report for Out-of-Town Travel* is provided to assist with completing the form entirely and correctly.
 - a. Make sure that the way your name as it appears on this form is the same as on your paycheck.
 - b. List the date in the columns above each day of the week.
 - c. Charges must be broken out by day, and then totaled in the far right column.
 - d. Attach a copy of the approved *Staff Activity Request (SAR)* form with your *Expense Report* materials.
 - e. Individuals who are not current Town of Greenwich employees (i.e., private school teachers) must also include their full name, home address, and Social Security number at the bottom of each SAR form submitted. This is necessary for the Town to establish a vendor number and generate a 1099 statement.
2. Complete and submit the two-part *Expense Report* intact, as well as all required materials within 45 days of the activity. *Expense Reports* submitted after the 45 day deadline may not be reimbursed.
3. **Expense Documentation** Please attach original itemized receipts and proof of payment for any expense for which you are seeking reimbursement.
 - a. Itemized bills for restaurants/food must be submitted. The cost of any alcoholic beverages and/or non-eligible expenses (for friends, family) must be removed from the total receipt for which you are seeking reimbursement.
 - b. Tuition costs should be listed on the form's line labeled "Registration Fee."
 - c. Tape receipts on an 8½" x 11" sheet of paper in chronological order.
 - d. Please note your name and SAR number at the top of each page.
 - e. A bill (hotel, meal, other) is sufficient proof of payment if and only if it shows the name of the person who is seeking reimbursement and indicates that charge has been paid in full.
4. **Proof of Payment** The Town of Greenwich will not reimburse approved expenses without proof of payment.
 - a. Credit card statements may be submitted for proof of payment but are not sufficient documentation of expenses (see above). Credit card statements indicating payment for any expenses for which you are seeking reimbursement must show your name and correspond to itemized receipts, which must also be submitted. Please block-out all but the last 4 digits of your credit card number as well as unrelated charges appearing on the statement.
 - b. If cancelled checks represent your proof of payment, copies of both front and back of these cancelled checks must be sent as backup to your Expense Report. If

your bank statement only provides you with check images of cleared checks, pertinent copies should be supplied for proof of payment.

5. The Town of Greenwich will not make 3rd party payments. Do not seek reimbursement on receipts to re-pay you for expenses that weren't paid directly by you, e.g. paid by your school or by another member of your party.
6. Sharing expenses or receipts with colleagues is not recommended as it usually complicates and delays the reimbursement process. Payment will only be made to the individual who paid the bill; reimbursement for a single receipt cannot be split between/among staff members. If you anticipate covering any expenses for someone other than yourself, this should be noted on your *Staff Activity Request* form in the estimated budget section.
 - a. When one person pays for the expense (e.g. expense was charged to their credit card or paid by their check), that individual should apply for reimbursement.
 - b. Write the name of each person on the receipt and secure his/her signature as verification, on the receipt as well as at the bottom left of the Expense Report.
 - c. Both parties must sign each other's expense reports.
7. If you are seeking mileage reimbursement for using a privately-owned car, complete all information under Section II of the Expense Report form by accurately listing the exact number of miles traveled according to your car's odometer.
 - a. It is important to carefully project the anticipated number of miles to be traveled on the *Staff Activity Request* form. (Map Quest is a useful tool).
 - b. The mileage reimbursement rate is subject to change as it is set by the Town based on the IRS standard mileage rates.
8. Sign the bottom of the *Out-Of-Town Expense Report* form, as acknowledgement of its accuracy.
9. Your respective Department Head/Principal/Housemaster must sign the completed *Expense Report for Out- of -Town Travel* to acknowledge that the information presented is valid and consistent with the approved *Staff Activity Request (SAR)*.
10. Make copies of all documentation and related paperwork to retain for your records.
11. After your Principal/Housemaster approves the packet, it must be forwarded to the District Business Services office at Havemeyer.
12. Reimbursement checks will be mailed to your home address (same address as recorded on payroll files for District employees).
13. **Cancellations** It is the applicant's responsibility to promptly handle the cancellation notification process as described below. If you must cancel an approved activity:
 - a. Inform the program administrator and your building principal of the change in plans.
 - b. Write "**CANCEL**" in bold print across the original approved *Staff Activity Request* form; sign and date.
 - c. Send the form to the Business Office at Havemeyer. Funds encumbered for the activity will be released; copies of the cancelled SAR form will be sent by the Business Office to all staff who originally provided funds to support the activity.
14. The Business Services' accounting staff at Havemeyer or the building/program administrator supporting the activity are available to answer questions about this reimbursement.

Town of Greenwich, Connecticut

**MONTHLY MILEAGE RECORD
OF PERSONALLY-OWNED AUTOMOBILES ON TOWN BUSINESS**

Budget Line: _____
Employee's Name _____
Month of _____

Day of the Month	Miles Per Day	Destinations and Remarks
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
Total Miles		

Calculation of Mileage Allowance:

Total Miles x Current Rate of 58.5¢ = \$ _____
 _____ Miles for Monthly Allowance = \$ _____

Employee's Signature	Date
Department Head	Date

Town of Greenwich, Connecticut
EXPENSE REPORT FOR OUT-OF-TOWN TRAVEL
 (Attach All Bills and Receipts to This Report)

Date of Report _____ **Date: From** _____
Name of Employee _____ **To** _____
Department / School _____
For Attendance at: _____ **City / State** _____

I. Account 210 – Travel Expense (expense other than privately-owned automobiles)

Items	Sun.	Mon.	Tues.	Wed.	Thurs.	Fri.	Sat.	Total Amount
	Transportation (Air, Rail, Bus)							
Local Transportation (Taxi, etc.)								
Hotel								
Breakfast								
Lunch								
Dinner								
Telephone/Fax								
Tolls								
Parking								
Registration Fee								
Miscellaneous-NOC.								
Daily Totals								

Sub-total: Account 210 \$ _____

II. Account 211 – Mileage Allowance (for the use of privately-owned auto on trip)

Date	Odometer		Miles Traveled	Amount @ 58.5¢ per mile
	Start	Finish		

TOTAL TRAVEL EXPENSE I + II \$

I hereby certify that the travel indicated hereon was accomplished; that information shown hereon is correct; that no part of compensation claimed was of a personal nature.

Cash Advance (check _____) (-) \$ _____
Balance Due Employee \$ _____

Signed _____

Approved _____
 Department Head

Approved _____
 Comptroller