

Reimbursement of Expenses

The Essex North Supervisory Union and Canaan School District will reimburse an employee for actual district related travel expenditures that are necessary in the performance of his/her assigned responsibilities. It is the intent that this policy applies to anyone (employee or non-employee) requesting reimbursement from the district. This policy also addresses tuition, dental, and other reimbursable items.

1. **Authorization:** Travel and associated expenses approval shall be obtained three weeks prior to actual date of travel. Travel related expenses will be approved by the principal/special education coordinator and superintendent.
2. **Authorization Responsibilities:** It is the responsibility of those approving reimbursement to ensure that:
 - a. Expenses are incurred for the benefit of or are in the best interest of the district.
 - b. Expenses are reasonable and incurred as outlined in this policy.
 - c. Documentation is complete, with **original** receipts to include the name, title, and organization for each person and the nature of the business discussion, meeting, etc. resulting in the reimbursable expense.
 - d. Reimbursement requests shall be promptly submitted, within thirty (30) days of the expense. Reimbursement requests more than thirty (30) days old may be rejected.
3. **Documentation:** Requests for reimbursement of business expenses must be submitted on the appropriate expense reimbursement request form. Each expense shall be separately identified. Forms shall be dated and signed by the employee. Original receipts are required for all expenses. Copy of prior approval must be attached. Requests for reimbursement lacking complete information will be returned to the requesting employee.
4. **Approvals:** Expense reimbursement forms, together with the required documentation, must be submitted to the employee's immediate supervisor for review and signature approval.
5. **Reimbursable Expenses:** The following are examples of reimbursable expenses, as long as they are in compliance with the applicable provisions of this Policy:
 - a. **Hotel or motel charges**
 - b. **Airfare, train fare, bus fare, and taxi cabs**
 - c. **Meals (including tips between 15 and 20% and up to board approved rates)**
 - d. **Personal mileage, if using own vehicle**
 - e. **Toll and parking charges**
 - f. **Conference and convention fees**

6. **Examples of Non-reimbursable Expenses:**

- a. First class airfare
- b. Hotel room movies and other forms of personal entertainment
- c. Traffic fines
- d. Alcohol

7. **Air Travel:** All employees are expected to travel coach class, and are encouraged to search for the lowest available restricted but changeable fare, rather than the full-refunded fare. Personal frequent flyer credits may be used to upgrade travel class; however, no reimbursement will be made and no contribution recorded on behalf of the employee for the business use of frequent flyer credits.

The cost of cancelling and/or rebooking of flights is not reimbursable, unless it can be shown that it was necessary or required for legitimate business reason (such as a changed meeting date).

8. **Lodging:** Prudent judgment should be used when selecting a hotel or motel. A single room with a private bath in a moderately priced business class hotel or motel is the District's standard.

For all lodging expenditures, hotel receipts must be submitted; credit card charge slips do not represent adequate supporting documentation.

9. **Personal Vehicles:** Employees who utilize personal vehicles for business purposes are required to have a valid driver's license and at least the minimum insurance coverage required by law. (\$100,000 per person/ \$300,000 per accident (bodily injury) & \$50,000 (property damage) or \$300,000 combined single limit).

Primary insurance for employees who use their personal vehicles for business purposes shall be through their own personal automobile insurance policy, and will be responsible for any damage to the vehicle, as well as for liability.

10. **Mileage** will be reimbursed at the current board approved rate.

11. **Policy Exceptions:** Generally, any exception to this policy must have the prior written approval of the employee's supervisor and the Superintendent. Requests for exception should document extenuating circumstances or proposed overall savings to the District.

All other expenses requiring reimbursement (ex. Dental, tuition) are to be requested within 30 days of the expense. Please refer to 2d. above.

Date Warned: August 5, 2013

Adopted: August 19, 2013