

EXPENSE REIMBURSEMENTS

Wherever possible, Wareham Public Schools staff should avoid incurring expenses on behalf of the school, the school district's preferred process is to pay for goods and supplies through the purchase order and invoice system.

Staff who incur expenses in carrying out their authorized duties will be reimbursed by the school district upon submission of a properly completed and approved form with required supporting receipts.

Such expenses may include meeting refreshments, postage, copying, auto mileage, conference registration fees, airplane tickets, food and beverages while at professional meetings, parking charges, tolls, taxi charges, rental cars, internet connection fees or similar incidental expenses.

Reimbursements should be made only for charges reasonably needed for the conduct of School business and not for the purpose of personal convenience.

Liquor is not a reimbursable expense under any circumstances.

Submission of Reimbursement Requests

Reimbursement requests shall be made via a submitted signed voucher form within the same fiscal year that contains:

- Authorized signature (dept. head or majority of the related board)
- Department to be charged
- Appropriate Accounts & Amounts to charge
- Description field completed for each line item

Conference and seminar attendees are strongly encouraged to pay their fees in advance in order to obtain any early registration discounts and to allow time to have the cost paid directly via the School district's regular accounts payable process.

Any expense with an estimated expenditure of more than \$200 must be approved in advance by the Superintendent or designee by submitting a WPS Expense Voucher or, in the case of professional development, by completing the Professional Development Leave Request Form including an estimate of the total amount of expenses.

Acceptable Supporting Evidence

An original itemized receipt is required.

The receipt must state a minimum of the following:

- The provider of the service or goods
- Dates of service and / or invoice date
- Itemized list of what was purchased
- Itemized amount of what is owed

It is recognized that in rare circumstances it may not always be possible to obtain such a receipt, e.g., a “fastlane” toll. In that case, the timing, reasonableness and setting of the requested reimbursement will be considered.

Reimbursements which are not validated with a receipt will be paid only if deemed reasonable by the Town Accountant, as per M.G.L. Ch. 41 Sec. 56.

If receipt documentation is not available or it is not clear from the receipt / invoice documentation who actually paid the bill, then additional documentation, such as a charge card statement, will be required.

Wareham Public Schools can only reimburse the individual that can be proven to have actually incurred the expense, i.e., the individual associated with the charge card used.

Wareham Public Schools cannot legally, and will not, reimburse or pay sales tax. It can, however, pay meals and hotel/motel excise taxes.

Guidelines

Mileage reimbursement for use of private vehicles will be made at the rate stipulated in the employee’s contract or, if the contract does not include a rate, then at the IRS rate at the time of travel.

Mileage shall be calculated from the employee’s work location to the destination points. Mileage to or from an employee’s place of residence is not reimbursable. Expenses for tolls and parking shall not be included in this mileage rate, but may be submitted for reimbursement according to the provisions of this policy. Where the employee’s starting point is not the employee’s work location then the shorter of the two distances (actual journey and work location to destination) should be used for reimbursement.

A completed Expense Voucher shall be submitted as supporting documentation for the miles being reimbursed for. This form can be found on the District website.

Food and accommodation reimbursements, including tips, will not exceed the United States General Services Administration (GSA) daily per diem guidelines (M&IE Rate) for the selected (nearest) county or city in which the expense was incurred. A link to the GSA per diem rates can be found on the District website on the School Business Office webpage. Please note the lower reimbursement allowances for the first and last days of travel as well as individual meal allowances. Exceptions may be made to this policy with the express prior approval of the Superintendent in order to reduce the overall cost of the trip (e.g. paying higher accommodation costs to secure lower travel costs).

If charges for meals exceed this guideline it will be reimbursed in full, only if the meals charges were required as part of a professional meeting.

ADOPTED: March 9, 2016

WAREHAM PUBLIC SCHOOLS, WAREHAM, MASSACHUSETTS