

# Travel and Expense Policies

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# Travel and Expense Reimbursement Policy

## **Purpose**

The School recognizes that employees of may be required to travel or incur other expenses from time to time. The purpose of this Policy is to ensure that (a) adequate cost controls are in place, (b) travel and other expenditures are appropriate, and (c) to provide a uniform and consistent approach for the timely reimbursement of authorized expenses incurred by Personnel. Our policy is to reimburse only reasonable and necessary expenses actually incurred by Personnel.

When incurring business expenses, the school expects Personnel to:

Exercise discretion and good business judgment with respect to those expenses.

Be cost conscious and spend money as carefully and judiciously as the individual would spend his or her own funds.

Report expenses, supported by required documentation, as they were actually spent.

## **Expense Report**

Expenses will not be reimbursed unless the individual requesting reimbursement submits a written Expense Report. The Expense Report, which shall be submitted at least monthly or within two weeks of the completion of travel if travel expense reimbursement is requested must include:

The individual's name

If reimbursement for travel is requested, the date, origin, destination and purpose of the trip.

An itemized list of all expenses for which reimbursement is requested.

## **Receipts**

Receipts are required for all expenditures billed directly to the school, such as airfare and hotel charges. No expense will be reimbursed to Personnel unless the individual requesting reimbursement submits with the Expense Report original receipts from each vendor showing the vendor's name, a description of the services provided (if not otherwise obvious), the date, and the total expenses, including tips (if applicable). A credit card receipt or statement may be used to document the vendor and date of an expense, provided other required details of the expenditure are fully documented.

## **Organization Credit Cards**

If a corporate credit card is issued to personnel for travel (and other) organization-related expenses, the requirements for regular expense reports, explaining charges, as described above under "Expenses Reports" must still be met, and charges may not be made for "Non-Reimbursable Expenditures" as described below. Failure to meet the Expense Report requirements, or making of inappropriate charges will result in loss of the credit card.

## **General Travel Requirements**

Necessity of Travel. In determining the reasonableness and necessity of travel expenses, Personnel and the person authorizing the travel shall consider the ways in which the school will benefit from the travel

and weigh those benefits against the anticipated costs of the travel. The same considerations shall be taken into account in deciding whether the benefits to the school outweigh the costs, less expensive alternatives, such as participation by telephone or video conferencing, or the availability of local programs or training opportunities, shall be considered.

### **Air Travel**

General. Air travel reservations should be made as far in advance as possible in order to take advantage of reduced fares.

### **Lodging**

Personnel traveling on behalf of the school may be reimbursed at the single room rate in a “business economy” or “budget” hotel for the reasonable cost of hotel accommodations i.e Comfort Inn, Fairfield Inn, Days Inn, Hampton Inn, etc. Convenience, the cost of staying in the city in which the hotel is located, and proximity to other venues on the individual’s itinerary shall be considered in determining reasonableness. Personnel shall make use of available corporate and discount rates for hotels.

### **Out-Of-Town Meals**

Personnel traveling on behalf of the school are reimbursed on a per meal basis at the following rates when they actually incur the cost of a meal. They will not be reimbursed for meals paid for or provided by others.

Breakfast:       \$ 10.00

Lunch:            \$ 15.00

Dinner:           \$ 30.00

### **Ground Transportation**

Employees are expected to use the most economical ground transportation appropriate under the circumstances and should generally use the following, in this order of desirability:

*Courtesy Cars.* Many hotels have courtesy cars, which will take you to and from the airport at no charge. Employees should take advantage of this free service whenever possible. Another alternative may be a shuttle or bus.

*Taxis.* When courtesy cars and airport shuttles are not available, a taxi is often the next most economical and convenient form of transportation when the trip is for a limited time and minimal mileage is involved.

*Rental Cars.* Car rentals are expensive so other forms of transportation should be considered when practical. Employees will be allowed to rent a car while out of town provided that the cost is less than alternative methods of transportation.

### **Personal Cars**

Personnel are compensated for use of their personal cars when used for business travel. When individuals use their personal car for such travel, including travel to and from the airport, mileage will be allowed at the currently approved IRS rate per mile.

In the case of individuals using their personal cars to take a trip that would normally be made by air, mileage will be allowed at the currently approved rate; however, the total mileage reimbursement will not exceed the sum of the lowest available round trip coach airfare.

### **Parking/Tolls**

Parking and toll expenses, including charges for hotel parking, incurred by Personnel traveling on organization business will be reimbursed. The costs of parking tickets, fines, car washes, valet service, etc., are the responsibility of the employee and will not be reimbursed. On-airport parking is permitted for short business trips. For extended trips, Personnel should use off-airport facilities.

### **Non-reimbursable Expenditures**

The school maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed, as such expenses are inappropriate for reimbursement by a school.

## Expense Reimbursement Policy

No staff members other than specifically authorized individuals are permitted to accept cash and/or checks.

All School events for which money is collected must be approved PRIOR to the event by the School leader and the Finance Department.

The School's Operations Manager will supervise the collection of all fees and will be responsible for managing the receipts of the Finance Department.

Teachers and students are not permitted to do fundraising or fee collection; rather all financial transactions should be coordinated with the School's Operations Manager and the Finance Department.

Cash and personal checks should not be stored or locked in staff offices or desks.

A purchase requisition must be completed by the teachers and approved by the School leader prior to ordering materials. Any items purchased without an approved purchase requisition will be the responsibility of the purchaser. Receipts and invoices with an approval must be given to the School leader before reimbursement checks can be issued,

## EXPENSE REPORT DIRECTIONS

Welcome to the Expense Form Directions & FAQ. This expense form is meant to expedite the process for employees to get expenses reimbursed while maintaining financial controls. The directions page has two sections: Directions - Contains step by step directions for reimbursement for school related expenses; Frequently asked questions - Contains answers to commonly asked questions

### **DIRECTIONS - A Sample Completed Form is included in the School Sample tab**

*All cell references are for the Expense Report tab unless indicated otherwise. The Expense Report tab is the only tab that needs to be completed.*

- 1 In cell C3, type your name.
- 2 In cells C4 & C5, enter your address.
- 3 In cell C6, enter the email address that you would like any questions sent to.
- 4 In cell C7, enter the phone number to be called if there are any questions.
- 5 In cell G3, using the pull down menu, pick the period for which your expenses relate. Each period in the menu covers 1/2 of a month. If you have expenses in more than one period, please fill out separate expense forms.  
In cell G5, using the pull down menu, pick the description that best matches how the expense was spent. Split Schools implies that the expenditure was used proportionately by the schools. Split All Entities implies that the expenditures was used by the schools and other ABR programs.
- 7 In cell G7, using the pull down menu, pick the location where you would like your reimbursement check to be sent. Please understand that sending checks interoffice can significantly delay your check.

- In cell B11, using the pull down menu, pick the account description that best matches the items purchased in your first receipt. The first dozen categories are the ones that you are most likely going to use. If you are unsure about what the account descriptions mean, there are more detailed descriptions included on the *Choices* tab in cells A1-B68. For example, if you purchased math workbooks, you should select Consummables.

*Note: Column C will automatically fill itself - Please do not enter information in this column*

- 9 In cell D11, enter the date of the receipt corresponding to the information inputted in cell B11. This date should be within the range listed in cell G3
- 10 In cell E11, enter the vendor (company) that the purchase was made from that corresponds to the information inputted in cell B11
- 11 In cell F11, enter a brief description of the good purchased corresponding to the information inputted in cell B11. If the receipt is for travel, indicate where the trip was to. If the receipt was for food, list all names of the people that ate. If the receipt is for client entertainment, include the date, purpose and client (donor) names
- 12 In cell H11 enter the amount of the receipt corresponding to the information inputted in cell B11. Include amounts for tips or delivery charges in the amount entered.

*Note: If you have a receipt that should be split between multiple account descriptions, you can use multiple lines to indicate this. In each description, indicate the amount of the total receipt.*

- Mark the receipt corresponding to the information inputted in cell B11 with the number in cell A11. For example, if you were submitted the reimbursement on the School Sample tab, you would put a "1" on the receipt from Gimme a Book.

- 14 Repeat steps 7-13 for each receipt

*Note: If you need more lines, please let the finance department know and they add more lines . Please do not add lines using another methodology as the formulas may not work.*

## EXPENSE REPORT DIRECTIONS - CONTINUED

**15** Look at cell F64. It should say OK TO SEND. If it indicates that there is an error, look at column J for information on the error and fix the error before sending in for processing

**16** Tape all receipts to standard pieces of paper (8 1/2 x 11 inch; please stay within the borders of the paper)

**17** *If submitting electronically*, email the form and receipts (scanned) to the finance department and the budget manager. In the email indicate that you approve the expenses and request the budget manager to email their approval. The respective Principals are the budget managers for the schools.

*Note: If the expense report is split between programs/schools, then you need to get approval from the principal in your school. In addition, if the amount charged to another program is above \$250, you need to get approval from the program manager(s) being charged.*

**18** *If submitting electronically*, processing will begin once we receive the emailed form & receipts, your approval and the budget manager's approval. However, you still need to forward hard copies of the signed form and original receipts to the finance department. Please keep a copy of all submitted items in case there is a problem during processing.

**19** *If submitting by mail*, sign & date the form where it says Employee Signature (Cell B69) and Date (Cell B72). Then have your budget manager sign and date the form (Cells F69 and F72). The respective Principals are the budget managers for the schools.

**FINAL CHECK: Before submitting, please make sure that cell F64 does not indicate any errors, it is approved by both yourself and the budget manager and that all receipts are included.**



## FREQUENTLY ASKED QUESTIONS

### **1 *When should I expect to be reimbursed for my expenses?***

While the timing can vary, employees should expect to be reimbursed for expenses in approximately 15 days of the submission of an approved expense report. In many cases, expense reimbursements are processed even quicker. Our goal is to process expense reports on a weekly basis.

### **2 *What are the caps on travel costs?***

All out-of-pocket and travel reimbursement request will include original receipts and be presented in a form acceptable. While traveling you are reimbursed up to a maximum of \$10 for breakfast, \$15 for lunch and \$30 for dinner. Any alcoholic beverages will not be reimbursed.

### **3 *I have expenses for more than one entity, can I include them all on one form?***

Unfortunately, separate forms need to be used for expenses related to each program as each program/school has different budget managers. If an expense needs to be split between two programs/schools, please submit two expense forms and a attached a copy of the receipt with each indicating the breakdown of charges between the schools.

### **4 *Should I be paying sales tax on purchases?***

All purchases should be Louisiana state tax exempt and therefore you should do your best to save the school money by not paying taxes to enable us to provide the best possible education for the students. As such, you should bring with you the tax exempt forms for the entity that you are making the purchase for. The Operations staff of the schools and finance department can provide you these forms.

### **5 *Will I be reimbursed for sales tax?***

If there is a good faith effort to have the vendor not charge sales tax and the vendor refuses, then sales tax will be reimbursed. If this is the case, please indicate that the vendor refused to accept the tax exempt information next to the receipt being submitted.

### **6 *Can I be reimbursed for tips?***

Yes, employees should tip in accordance with standard practice (I.e. consistent with what you would tip if you were paying for the item yourself and not being reimbursed by the company). Reasonable tips will be reimbursed. To get reimbursed, please indicate on the paper next to the respective receipt the tip amount and the total and circle the total.

### **7 *I lost the receipt, can I still be reimbursed?***

If you paid by credit card, we will accept a copy of the credit card statement as proof of purchase. Unfortunately, we are not able to reimburse under any other circumstances.

### **8 *Do I need to use this form or can I use my own?***

This form must be used for all reimbursement requests.

## FREQUENTLY ASKED QUESTIONS - CONTINUED

### **9 *What items are eligible for reimbursement?***

Expense reimbursements are intended for items that cannot be purchased through standard purchasing systems such as taxis, food for a trip, fundraising meals, books that are not available through typical vendors, etc. Under no circumstances should people be paid for work via an expense reimbursement. In addition, employees should try not to make purchases for equipment or software that are over \$500 and last more than one year.

### **10 *What do I do if I have expenses for multiple periods?***

In order to ensure that employees are not accidentally double reimbursed for expenses, separate forms need to be filled out for each period with the respective receipts attached.

### **11 *Do I have to wait until the end of the period to submit my reimbursement?***

No, reimbursement requests can be submitted any time after the expense was made.

### **12 *What is the latest date to submit a reimbursement request?***

All reimbursement requests should be submitted within 60 days of the period covered by the expense report, and no later than July 15 (for expenses between July 1 and June 30). If you are unable to meet this date, you will need to get the approval from the Regional VP or the Executive Director as well as your budget manager.

### **13 *What if I have additional questions?***

Questions can be emailed to the finance department.

## EXPENSE REPORT

Name	<input style="width: 95%;" type="text"/>	Period Covered	<input style="width: 95%;" type="text"/>
Address	<input style="width: 95%;" type="text"/>	Program/School	<input style="width: 95%;" type="text"/>
City, State Zip	<input style="width: 95%;" type="text"/>	Delivery of Check	<input style="width: 95%;" type="text"/>
Preferred Email	<input style="width: 95%;" type="text"/>		
Preferred Phone	<input style="width: 95%;" type="text"/>		

**All expenses Require Receipts**

	Account Description	Acct #	Grants	Date	Vendor	Description of Goods	Amount
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
	<b>Total</b>						

*Descriptions for travel are required to include city & state going to as well as purpose  
 Descriptions for meals are required to include the names of all people eating  
 Descriptions for client entertainment are required to include date, purpose and client (donor) names*

Employee Signature

\_\_\_\_\_

Date

Approver's Name

Approver's Signature

\_\_\_\_\_

Date

# Mileage Reimbursement Form

Employee Name

Employee Address

City, State, Zip

Email address

Phone Number

Program/School

For Period

Rate Per Mile

Total Mileage

Total Reimbursement

Date	Starting Location	Destination	Description	Mileage	Reimbursement
<b>Totals</b>					

**Employee Signature**

\_\_\_\_\_

**Date**

**Approver's Signature**

\_\_\_\_\_

**Approver's Name**

\_\_\_\_\_

**Date**

**A printout of the mileage from Google Maps, MapQuest, or similar site, must match the reported mileage and be submitted with the reimbursement form. The Description column must include the name and/or description of the conference, meeting, or professional development event attended.**

### EXPENSE REPORT

Name	John Doe	Period Covered	Jun 16-30, 2009
Address	102 Florida Street	Program/School	Pointe Coupee
City, State Zip	Baton Rouge, LA 70801	Delivery of Check	Address on Form
Preferred Email	johndoe@advancebatonrouge.org		
Preferred Phone	555-555-5555		


**All expenses Require Receipts**

Account Description	Acct #	Grants	Date	Vendor	Description of Goods	Amount
1 Classroom Supplies	110611	No grant	5/18/2008	Joe's Stationary	Colored Paper	12.99
2 Library Books	225641	No grant	5/20/2008	You Read It.com	Books for students	25.75
3 Professional Development OTPS	223325	No grant	5/25/2008	Ma's Po Boys	Dinner with Leslie Smith and Donald White to discuss math program	35.00
4 Enter Account Title		No grant				
5 Enter Account Title		No grant				
6 Enter Account Title		No grant				
7 Enter Account Title		No grant				
8 Enter Account Title		No grant				
9 Enter Account Title		No grant				
10 Enter Account Title		No grant				
11 Enter Account Title		No grant				
12 Enter Account Title		No grant				
13 Enter Account Title		No grant				
14 Enter Account Title		No grant				
15 Enter Account Title		No grant				
<b>Total</b>						<b>73.74</b>

Descriptions for travel are required to include city & state going to as well as purpose  
 Descriptions for meals are required to include the names of all people eating  
 Descriptions for client entertainment are required to include date, purpose and client (donor) names

OK TO SEND

Employee Signature

\_\_\_\_\_

Date

Approver's Name

Approver's Signature

\_\_\_\_\_

Date

**FINAL CHECK**

Please make sure to submit all of the items below

- 1) This form with no Error Messages
- 2) Employee signature or electronic approval if emailing
- 3) Approver signature or electronic approval from the manager
- 4) All receipts taped to a standard sheet of paper with the receipts labeled to match the numbers in column A

\* Last updated June 18, 2008

## MILEAGE REIMBURSEMENT FORM DIRECTIONS

The Mileage Reimbursement Form is used to cover the mileage expenses incurred by an employee for school business and professional development. Please note that any travel an employee expects to be reimbursed for must first be approved by the School Leader. Approved mileage will be reimbursed at the 2010 IRS standard mileage rate of 50 cents per mile.

### **DIRECTIONS - A Sample Completed Form is included in the Mileage Reimbursement Form Sample tab**

*All cell references are for the Mileage Reimbursement Form tab unless indicated otherwise. The Mileage Reimbursement Form tab is the only tab that needs to be completed.*

- 1** In cell B3, type your name.
- 2** In cells B4 & B5, enter your address.
- 3** In cell B6, enter the email address that you would like any questions sent to.
- 4** In cell B7, enter the phone number to be called if there are any questions  
In cell D3, using the pull down menu, pick the description that best matches what school/program required the travel.
- 5** Split Schools implies that the expenditure was used proportionately by the schools. Split All Entities implies that the expenditures was used by the schools and other ABR programs.  
In cell D4, using the pull down menu, pick the period for which your mileage expenses relate. Each period in the  
**6** menu covers 1/2 of a month. If you have expenses in more than one period, please fill out separate mileage reimbursement forms.
- 7** In cell A10, enter the date that the mileage was incurred. This date should be within the range listed in cell D4.
- 8** In cell B10, enter the location/address of the starting point of the mileage.
- 9** In cell C10, enter destination location/address.
- 10** In cell D10, enter a description of the trip. This should include the name of the conference, meeting, or professional development attended.
- 11** In cell E10, enter the mileage from the starting address to the destination location.  
*Note: Each row should include information for each one-way trip. For example, if you travel from Baton Rouge to New Orleans, the first row should show the starting address as Baton Rouge and the destination as New Orleans. The next row should have New Orleans as the starting point and Baton Rouge as the destination.*
- 12** Repeat steps 7-11 as needed.  
*Note: If you need more lines, please let the finance department know and they add more lines . Please do not add lines using another methodology as the formulas may not work.*

## MILEAGE REIMBURSEMENT FORM - CONTINUED

- 13 Print out a mileage detail as backup from Google Maps, MapQuest, or a similar map website. Make sure that the mileage for each leg of the trip match the mileage entered in column E.

***If submitting electronically***, email the form and mileage detail to the finance department and the budget manager.

- 14 In the email indicate that you approve the expenses and request the budget manager to email their approval. The respective Principals are the budget managers for the schools. You may also obtain approval from the School Operations Manager.

- 15 ***If submitting electronically***, processing will begin once we receive the emailed form & mileage detail, your approval and the budget manager's approval. However, you still need to forward hard copies of the signed form and mileage detail to the finance department. Please keep a copy of all submitted items in case there is a problem during processing.

- 16 ***If submitting by mail or through your SOM***, sign & date the form where it says Employee Signature (Cell A57) and Date (Cell A60). Then have your budget manager sign and date the form (Cells E57 and E60). The respective Principals are the budget managers for the schools. You may also obtain approval from the School Operations Manager.

**FINAL CHECK: Before submitting, please make sure that the reported information is accurate, it is approved by both yourself and the budget manager, and that the printout of the mileage detail is attached.**