

## Guidelines Governing Expense Reimbursement

### Employee Reimbursements

The procurement of all supplies, equipment and services will be initiated by the issuance of an official purchase order signed by the Purchasing Manager or via a District issued Purchasing Card (P-Card or Instant-Card). Only those supplies, equipment and services procured by formal contract will be exempt. This means that no employee is authorized to purchase or charge a district account without a purchase order. The district is not obligated to pay for purchases made without a purchase order. Unauthorized purchases made by any employee without a signed purchase order will be that person's personal responsibility.

### Travel Expenditures

#### MEALS

Meal reimbursement will be handled on a cash per diem basis and requires an overnight stay. A meal reimbursement amount is determined using the following "cash per diem" set rate per meal. No receipt or proof of purchase is required. No meal per diem is allowed if a meal is provided at the conference or hotel.

	Breakfast	Lunch	Dinner	Full Day
Travel Meal Per Diem Amount	\$15	\$20	\$25	\$60

Meal Reimbursement eligibility is based on the departure from an employee's home or District assignment and the return time as followed:

Travel Day	Departure Time/Return Time	Eligible Meal Reimbursement
Departure Day	Leave prior to 8:00 am	Breakfast, Lunch, and Dinner
Departure Day	Leave between 8:00 am & 1:00 pm	Lunch and Dinner
Departure Day	Leave after 1:00 pm	Dinner
Return Day	Return prior to 11:00 am	Breakfast
Return Day	Return between 11:00 am & 6:00 pm	Breakfast and Lunch
Return Day	Return after 6:00 pm	Breakfast, Lunch and Dinner

#### HOTEL

The single occupancy rate will be approved. CRCSD will reimburse only for the time spent during attendance at this meeting. Hotel receipts/bills must be attached to the expense form. If the "Per night" rate for a hotel room is more than \$200, you need to have 2 quotes to ensure the lowest price is chosen.

#### TRANSPORTATION

The mode of transportation selected for travel should be at the most reasonable rate and be the most cost efficient available.

#### TAXIS, BUSES, RIDESHARE (UBER, LYFT, etc)

Itemized receipts are required. Reasonable and customary charges will be reimbursed. Any unusual expenses should be explained.

#### PLANE/TRAIN

Travelers should arrange for the most economical airfare/train fare available. The District will pay only coach fare. Travel insurance is allowed on a case by case basis as approved by the employee's immediate supervisor. Receipts and ticket stubs must be attached to the on-line expense reimbursement request. Employees may be held responsible for any incurred costs for cancellation or change in itinerary, evaluated on a case by case basis by the employee's immediate supervisor.

#### AUTOMOBILE

The District will reimburse travelers for use of personal vehicles at the prevailing IRS standard rate for business miles for the actual number of miles driven for business purposes. The total amount of the mileage reimbursement claimed should not exceed the cost of coach airfare. Car-pooling is encouraged when possible. The mileage rate will be updated once per year at the beginning of the fiscal year (July) based on the IRS mileage rate.

REGISTRATION

Attach itemized receipts for registration paid by traveler.

OTHER AUTHORIZED EXPENDITURES

Itemized receipts are required. Rental cars (Rental Insurance is not necessary), baggage fees, parking, and miscellaneous items should be included.

OUT-OF-COUNTRY TRAVEL

For out-of-country travel, expenses should be converted to U.S. Dollars and proof of exchange rate should be provided with the expense form.

UNAUTHORIZED EXPENSES

Personal items such as alcoholic beverages, entertainment, personal telephone calls, optional seat selection that incurs charges, seat upgrades, oversized baggage, valet parking, high-speed internet or laundry, dry cleaning and pressing are not authorized expenses and therefore will not be reimbursed. If you use a District purchasing card and charge unauthorized expenses, you are personally responsible for those expenses. Employees who fail to provide the Accounting Department all necessary paperwork in a timely fashion, will be personally responsible for any late payment fees or finance charges assessed.

USE OF DISTRICT PURCHASING CARD

Use of District purchasing cards to pay for expenditures not specifically related to official school business shall be deemed personal expenditures and are strictly prohibited. There may be instances where separating personal expenditures from approved District expenditures on a vendor-merchant invoice is not possible. In those instances, personal expenditures shall be reimbursed to the District immediately. Employees who fail to provide the Accounting Department all necessary paperwork in a timely fashion, will be personally responsible for any late payment fees or finance charge assessed.

DISTRICT METHOD OF PAYMENT TO EMPLOYEE

District reimbursement of travel expenses under this regulation shall be by direct deposit into the employee's payroll bank account of record.

DISTRICT DEADLINES FOR EXPENSE REIMBURSEMENTS

Employees requesting reimbursement of expenses shall submit a timely request. Failure to meet the following deadlines will result in non-reimbursement of expenses.

January 1 through June 30<sup>th</sup> are due no later than July 20<sup>th</sup>  
July 1 through December 31<sup>st</sup> are due no later than January 20<sup>th</sup>

Legal Reference: Iowa Code §§ 70A.9-11  
281 I.A.C. 12.3(2)  
Iowa Const. Amend. I.

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