Employee Reimbursement

I. Introduction

This regulation explains and governs the reimbursement of expenses incurred by employees of Prince William County Public Schools (PWCPS).

A. The purpose of the regulation is to provide the means by which reimbursements to employees for work related expenses are approved, controlled and paid. Items which may be reimbursed include: use of personal vehicle for local travel; transportation, registration fees, lodging and meals associated with training and conferences; business meals; and work-related supplies/materials.

B. Scope:

1. This regulation applies to all reimbursements regardless of funding source, including Appropriated Funds, Student Activity Funds and grants.

2. This regulation applies to all full time or part time employees of Prince William County Public Schools, whether permanent or temporary.

C. Responsibilities:

1. Employees - may seek reimbursement from the school division for business expenses incurred by them in the performance of their duties. Employees shall obtain advance approval from their respective budget holder (i.e., School Principal, Central Office Department Head...), prior to incurring such an expense. Reimbursements shall be for authorized business expenses only and may not include items for personal benefit.

In order to obtain a reimbursement, employees must be able to prove (substantiate) their expenses with receipts, invoices, or other documentation deemed appropriate by this regulation and the Director of Finance. Employees shall complete an Expense Reimbursement Form certifying the appropriateness of the expenses. The Expense Reimbursement Form must be reviewed and signed by the appropriate budget holder or their designee. Failure to properly document expenses may result in the reimbursement claim being disallowed.
2. Budget holders - shall insure that all expenses for which reimbursement is being sought are authorized and appropriate. Budget holders are responsible for insuring adequate funds exist prior to authorizing an employee to incur a work-related expense. Processing, documenting and approving of employee reimbursements shall be done in a timely manner. In cases where the budget holder (i.e., Principal, Central Office Department Head), is personally seeking reimbursement, the Expense Reimbursement Form must be signed by their respective supervisor (i.e., Associate Superintendent).

3. Director of Finance - shall make timely payment for appropriate and authorized expenses incurred by employees. The Director of Finance is responsible for the implementation and monitoring of this regulation.

D. Non-reimbursable Expenses

Generally, reimbursement may be made only for authorized and appropriate business expenses of the school division incurred personally by the employee. Reimbursements are not authorized for: illegal items, alcohol, items of a personal nature including personal phone calls, travel insurance, laundry, valet, etc.; self-entertainment activities (pay TV, movies, golf, night clubs etc.); expenses for other individuals, such as spouse or family (except another school division employee on official business), any additional charges incurred as a result of others accompanying the traveler, loss of funds or personal belongings; such other items as may be deemed inappropriate by the Director of Finance.

II. Travel And Training Related Expenses

A. Mileage reimbursement rate.

The mileage reimbursement rate shall be the standard mileage rate set by the Federal Government. The mileage reimbursement rate for grant programs shall be the rate authorized by the grant, not to exceed the standard mileage rate. Programs filing to the State of Virginia for reimbursement of program expenses may only file for reimbursement of mileage at the approved rate for employees of the State of Virginia.

B. Local Travel:

1. Local travel is defined as those trips in which the travel to and from the additional work location is accomplished within one day and does not involve an overnight stay. Local travel includes not only travel around the county, but travel to other locations such as Washington D.C. or Richmond where the total trip is accomplished in one day.
2. Reimbursement will be provided to employees required to travel between schools/offices as a part of their assignment. Such reimbursement is limited to the travel between schools on any given day and will not include mileage before the first school or after the last school. Employees serving in multiple locations during the week but working at only one location on a given day, will not be considered for travel reimbursement.

3. Mileage reimbursement is authorized only for trips beyond the usual place of duty and return to that location. When mileage is claimed for travel originating from and/or returning home, the reimbursement will not include mileage equivalent to the distance between home and the usual place of duty.

4. Mileage reimbursement may be authorized when travel between home and the usual place of work is required more frequently than one per work day or on a non-working day, where the employee is performing services of significant importance to the division. Such services shall be considered to include building security or representation of the Superintendent or School Board.

5. In compliance with Internal Revenue Service regulations, tax-free reimbursement for meals is not authorized in conjunction with local travel. For example, an employee travels to Richmond for a meeting at the Department of Education. The employee departs at 8:00 AM, attends a meeting from 10:00 to 11:30 and 12:30 to 2:00, and returns home at 4:00 PM. The employee has lunch at a local restaurant. Reimbursement for the lunch is not authorized under IRS regulations since the travel did not involve an overnight stay.

C. Overnight/Out of County Travel

1. Lodging Reimbursement for accommodations for overnight travel will be reimbursed at the single occupancy rate when the employee is traveling alone. The reimbursement rate will be at the double occupancy rate when employees are traveling together and double occupancy is practical. If a non-employee travels with the individual, no portion of the non-employee's expenses are to be reimbursed. If the business is in connection with a convention or conference, the rate should not exceed the average cost of rooms in the vicinity of the convention or conference. An itemized receipt is required; a canceled check or credit card receipt is not acceptable.
2. Registration and fees for courses, seminars, and conferences may be prepaid and must be approved in advance by the budget holder. Prepayment will normally be made from school division funds.

D Transportation.

1. Mode - The mode of transportation authorized is that which is more cost-beneficial to the school division considering length of travel, time of travel, destination, and required mission. Travel must be by the most direct practical route and the amount claimed shall not exceed that for tourist/coach class common carrier accommodations. If a person travels by an indirect route, or by any preferred class, for personal convenience or benefit, any extra cost shall be borne by the traveler, and reimbursement shall be based only on such charges as would have been incurred on a usually traveled route. Mileage reimbursement (plus lodging and meals) shall not exceed the cost of round-trip coach/tourist rate airfare plus necessary ground transportation. Personal mileage unrelated to business may not be claimed.

2. Air - For trips in which the destination is greater than 400 miles from Washington D.C., commercial air carrier, coach/tourist class, will normally be utilized. Use of automobiles in lieu of air travel must be justified to the budget holder based upon total costs of transportation including lodging, meals, additional time away from the office, etc.

3. Automobile - Trips less than 200 miles will normally be accomplished by automobile. Use of commercial air carrier must be justified to the budget holder based upon the total costs of transportation. Employees should car pool whenever possible whether in use of private or school division vehicles. Only the cost of a single vehicle traveling to the same destination is authorized, when multiple travelers can travel in the same vehicle.

   a. School Division owned vehicles shall be utilized when one is available and use is feasible.

   b. Private Vehicles are authorized for travel when school division vehicles are not available, provided it is in the best interest of the division and approved by the budget holder. Reimbursement shall generally be made at the standard reimbursement rate and represents total payment for use of the private vehicle to include such items as insurance, gasoline, maintenance, and depreciation. Reimbursement at lesser amounts may be made by agreement of the traveler and the budget holder. (Two individuals elect to drive separately rather than
car pool, the budget holder may elect to pay each one-half of the standard mileage rate.

4. Other:
   a. Travel is authorized and reimbursable for other modes of transportation when appropriate, including bus, train, taxi, rapid transit, and subway fares. Receipts should be obtained if possible.
   b. Tolls and parking fees are reimbursable; traffic tickets or parking fines are not reimbursable.

E. Meals Associated With Travel

1. Meal costs are reimbursable:
   • when the employee is on overnight travel,
   • if a conference, seminar or business meeting fee includes the cost of the meal or if the meal is a part of an official event associated with the conference, seminar or business meeting (such as a luncheon or banquet);
   • at a meeting in which the meal is considered to be a part of official school division business,
   • if approved in advance by the Director of Finance

2. Employees shall be entitled to reimbursement for actual expenses or the per diem rate, whichever is less. The per diem rate includes tips. The per diem rate shall be calculated based on the travel status during normal meal hours. If an employee is on travel status for part of the day, a proration shall be used to calculate the partial per diem. (The rates listed below are established for FY 1998 and will be updated annually by Notice.)

<table>
<thead>
<tr>
<th>Meal Type</th>
<th>Rate</th>
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<tbody>
<tr>
<td>Full day per diem</td>
<td>$35</td>
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<tr>
<td>Breakfast</td>
<td>$8</td>
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<tr>
<td>Lunch</td>
<td>$10</td>
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<tr>
<td>Dinner</td>
<td>$17</td>
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</table>

If a meal is provided as part of the function being attended, the per diem must be adjusted by the applicable rate above (i.e., if the employee attends a dinner banquet at a conference, the daily per diem rate is reduced by $17) Receipts are not normally required. If questions arise concerning the meal expenses of an employee, receipts may be required for future meal reimbursement at the discretion of the Director of Finance.
F. Tips

Employees are entitled to reimbursement for tips. Reimbursable tips for restaurant service shall not exceed 15 percent and is included within the per diem rates. Other tips, such as baggage handling, shall not exceed the customary rate.

III. Business Meals

Employees may be reimbursed for the cost of meals incurred where the meal is considered to be a part of official school division business. (Note: Business meals are a function of official school business and may or may not involve local or overnight travel) To be reimbursed, the main purpose of the meal must be to meet and conduct business, the business must actually be conducted, and some benefit must accrue to the school division as a result. Employees must obtain prior approval for such expenses from the budget holder and appropriate Associate Superintendent. Documentation for the meal must include the nature of the business conducted, the individuals for whom the cost was incurred and the projected benefit to the school division. Regular lunch meetings among staff or business associates in which each member takes turns paying for lunch is not a reimbursable expense. Receipts are required for business meals.

IV. Work-related Supplies/Materials

1. Advance Approval - At times it is efficient for the school division to have employees purchase work-related supplies and/or materials and then reimburse the employee. Purchase of items for the school division using personal funds should only be made with the advance approval of the budget holder (Principal, Central Office Department Head). Reimbursement may be denied strictly on the basis of failing to obtain advance approval.

2. Sales Tax - Generally, the school division will not reimburse employees for sales tax paid on work related supplies and/or materials. The employee shall obtain a Commonwealth of Virginia Sales and Use Tax Certificate of Exemption (Attachment 2) from the bookkeeper or secretary when obtaining advance approval to purchase. The employee shall submit the form to the vendor while making the purchase, thereby exempting the purchase from sales tax. Please note, the sales tax exemption may only be used for items which will be reimbursed from the school division and may not be utilized for other personal items purchased at the same time.
V. Payments

1 Pre-payment - Is authorized for items with a determinable cost as long as total travel costs are approved. In many cases, prepayments are made to guarantee discount fares or late arrivals. Any penalties imposed for changing travel arrangements or failure to utilize the prepaid services are the responsibility of the employee unless specific school business caused the change to occur. All prepayments shall be treated as advances to the employee and shall be properly reported on the expense reimbursement form.

   a. Airfare may be prepaid and documented with either the reservation/confirmation number or a copy of the ticket.

   b. Conference and registration fees based upon appropriate documentation of the expenses (conference registration form etc.).

   c. Lodging expense may be prepaid if supported by reservation form or reservation confirmation. Penalties for changing restricted air fares which result or occur for personal reasons are the expense of the traveler.

2 Advances - Cash advances may be authorized to offset travel expenses that the employee is anticipated to incur. In general, use of pre-payments for fees, lodging, air fare etc., are encouraged. Cash advances may be requested utilizing the Travel Advance Authorization Memorandum (Attachment 3) detailing the project travel expenses and the need for the cash advance. Travel advances must be approved by the budget holder and the Director of Finance. Advances will not be provided for less than $100.

3 Reimbursement -

   a. Expense reports - Each person traveling for the school division is required to complete and sign a report containing a full accounting of the expenses incurred and all advance payments. Information required may include personal expenses incurred when such expenses are associated with the cost of the travel (registration, meals, lodging, airfare, etc.).
b. Submission Requirements - Request for reimbursement should be submitted within seven days of the conclusion of an overnight trip or purchase of supplies/materials, but not less than quarterly. Reimbursement for local travel should be submitted monthly, but not less than quarterly. Reimbursements for the months of May and June must be submitted not more than monthly. Reimbursement requests received after July 15th for expenses incurred in the prior Fiscal Year may not be honored.

c. Reimbursement for travel expenses shall include full justification for the expenditure. The purpose, period of stay, dates of travel, departure and arrival times, actual mileage of travel or travel costs and itemization of other expenses must be submitted. A complete explanation of any unusual items or exceptional circumstances is required. Expenses must be itemized and shown on a daily basis. Supporting receipts are required for expenses except meals paid when traveling overnight as described previously. Receipts for all meals may be required by the Director of Finance on a case by case basis.

VI. Additional Requirements

The Director of Finance may impose such other reasonable requirements as may be deemed necessary.

VII. Forms

Expense Reimbursement Voucher
Travel Advance Authorization and Approval
Sales Tax Exemption Form

The Director of Finance will be responsible for the implementation and monitoring of this regulation.
**Employee Name/Badge #:**

**Department Name:**

**Date:**

**Purpose of Request:**

**Miles between home and base school/work location**

**Fiscal Year:**

### Local Travel By Privately Owned Vehicle

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<tr>
<th>Month</th>
<th>Day</th>
<th>Address From</th>
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<th>Mileage Driven</th>
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**Total for mileage:** 0.565

### Detailed Expenditures

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<th>Month</th>
<th>Day</th>
<th>Travel Destination</th>
<th>Purpose</th>
<th>Transportation / Air Fare</th>
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**Total for Expenses**

**Grand Totals**

*Incidentals: (1)Registration (2)Parking (3)Taxi/Shuttle (4)Rental Car (5)Tolls (6)Postage (7)Baggage fees (8)Other (explain)*

**INCIDENTAL EXPLANATION (8) Other:**

**Signature of Employee**

**Date**

**Signature of Budget Holder**

**Less Unallowable Charges to PCard**

(Other than employee requesting reimbursement)

**DUE EMPLOYEE**

**DUE PWCS**

I certify that the expenses being claimed are true and accurate, were incurred in relation to my responsibilities as a Prince William County employee, were not reimbursed by another organization, and comply with all related School policies and procedures. All mileage traveled during the normal workday excludes round trip mileage between my home and base school/work location.
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<tr>
<th>Date</th>
<th>Address From</th>
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<th>Miles</th>
<th>Address From</th>
<th>Address To</th>
<th>Miles</th>
<th>Total Miles</th>
<th>Reimbursement Total</th>
<th>Comments</th>
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Grand Totals: 0 $
Date: ______________

To: Director of Finance

Through: ____________________________ Budget holder

From: _______________________________ School/Department

Re: Travel advance authorization and approval

I am requesting a travel advance in the amount of __________________ for the purpose of ___________________________ on the following dates ___________________________

The estimated expenses for this trip are detailed below:

<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>Travel</td>
<td></td>
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<tr>
<td>Tuition/Registration</td>
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<tr>
<td>Lodging</td>
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<td>Meals</td>
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<td>Other</td>
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<tr>
<td>Total travel advance requested</td>
<td>$______________</td>
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</tbody>
</table>

Signature of traveler ______________________________

Approved by ___________________________________

Budget Holder

Approved by ___________________________________

Director of Finance

<table>
<thead>
<tr>
<th>Fund</th>
<th>Department</th>
<th>Unit</th>
<th>Object</th>
<th>Activity</th>
<th>Function</th>
</tr>
</thead>
</table>

This travel advance is going to be paid through payroll. It is possible that it may take as much as two weeks to receive these funds, depending on the pay cycle.

Financial Services

P.O. BOX 389, MANASSAS, VA 20108 • WWW.PWCS.EDU • 703.791.8753, FAX 703.791.8752
COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

(For use by the Commonwealth of Virginia, a political subdivision of the Commonwealth of Virginia, or the United States)

To: ____________________________ Date: ________________

(Name of Dealer)

(Number and street or rural route) (City, town, or post office) (State) (Zip Code)

The Virginia Retail Sales and Use Tax Act provides that the Virginia sales and use tax shall not apply to tangible personal property for use or consumption by this State, any political subdivision of this State, or the United States. (This exemption does not apply to sales or leases to privately owned financial and other privately owned corporations chartered by the United States.)

The undersigned, for and on behalf of the governmental agency named below, hereby certifies that all tangible personal property purchased or leased from the above dealer on and after this date will be for use or consumption by a governmental agency, that each such purchase or lease will be supported by the required official purchase order, and that such tangible personal property will be paid for out of public funds: (Check proper box below.)

☐ 1. Tangible personal property for use or consumption by the Commonwealth of Virginia.
☐ 2. Tangible personal property for use or consumption by a political subdivision of the Commonwealth of Virginia.
☐ 3. Tangible personal property and taxable services for use or consumption by the United States.

Prince William County Public Schools
(Name of governmental agency)

Post Office Box 389 Manassas VA 20108
(Number and street or rural route) (City, town, or post office) (State) (Zip Code)

I certify I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

By: ____________________________ Director of Financial Services

(Signature) (Title)

Information for dealer: — A dealer is required to have on file only one Certificate of Exemption properly executed by the governmental agency buying or leasing tax exempt tangible personal property under this Certificate.