

Madison City Schools
211 Celtic Drive
Madison, AL 35758
(256) 464-8370



Employee Expense Report Procedures

Per diem –

- Please make sure all employees record departure and return times on all of their expense reports because this is the only way we can correctly calculate per diem.
- If an employee leaves from their home or workplace 6:00am or before on the day of their departure, we can pay them for breakfast. However, if they leave after 6:00am, we will not be able to pay for breakfast for their first day of travel so they will not receive a full day of per diem for their first day.
- For their last day of travel, if they arrive home or at their workplace 6:00pm or after, we can pay them for dinner. However, if they arrive before 6:00pm, we will not be able to pay for dinner on their last day of travel so they will not receive a full day of per diem for their last day.
- Here are a few examples of how we calculate per diem:
 1. If Employee Y leaves at 5:30am on June 14th and returns at 7:00pm on June 17th, I can pay full day per diem for everyday the employee was gone.
 2. If Employee Y leaves at 6:00am on June 14th and returns at 5:30pm on June 17th, I can pay full day per diem for June 14th, 15th & 16th but I can only pay for breakfast and lunch on June 17th because they arrived home before 6:00pm.
 3. If Employee Y leaves at 8:00am on June 14th and returns at 4:00pm on June 17th, I can only pay for lunch and dinner on June 14th because they left after 6am; I can pay full per diem for June 15th & 16th; and I can only pay for breakfast and lunch on June 17th because they arrived home before 6:00pm.
 4. This same rule applies if the employee only travels one day and does not stay overnight.

Information that must accompany each expense report –

- Each employee must include their Professional Leave Request Form with the fund number included on this form. This form must be signed by the employee and their supervisor.
- An agenda from the conference or meeting the employee attended must be included. The agenda must include the name, date and time of the conference/meeting. Sometimes, the employee is not given an agenda so they need to email their supervisor to let them know they did not receive an agenda and that email needs to be included with their expense report.
- If the employee is claiming hotel charges, they must include an itemized hotel bill that shows the name of the hotel and the dates and amount of the hotel stay.
- If the employee is claiming registration fees, they must include documentation that shows the name of the conference/meeting, employee's name, amount, how the employee paid for the registration fees and information to show what the registration was for.

- Where the employee left from (usually their work location unless their home is closer to their destination) and where they were going – this is entered on the Transportation Fees line.
- If they are claiming airlines charges, they must include itemized airfare documentation that shows the employee's name, amount, the name of the airline and where they left from and where they traveled.
- Their mileage from their work location to their destination and back if they drove. They can only use their home address if it is closer to their destination. A mapquest print-out must be attached to the expense statement if they are claiming mileage. If they fly, we have to have a copy of the itemized airfare documentation that shows the name of the employee, the name of the airline and the dates and times they left to show they correspond with the conference/meeting they attended.
- The time they left on their first day of travel and the time they returned on their final day of travel.
- Any miscellaneous items they are claiming needs to have documentation that shows their name, amount and the information for the miscellaneous item.
- Please include the fund number at the bottom of the expense report. Please make sure the employee and their supervisor have signed the expense report before it is submitted to Accounting.

These forms are also located on Madison City School's website - click on Business/Finance; Forms; Employee Expense & Travel

Going forward, expense reports will be returned to the secretary of the appropriate department or the bookkeeper at the appropriate school if the required documents are missing; if the times the employees left and returned are missing; if an older expense statement is used; if the per diem is not calculated correctly; and/or if the expense report submitted has a lot of writing and corrections to where it looks sloppy.

Note: Reimbursement expenses must be submitted for payment no later than 90 days after travel and before the end of the fiscal year.