

	Superintendent's Circular	NUMBER: FIN-03 Version 01
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EXPENDITURE REIMBURSEMENT

This Circular will remain in effect unless rescinded or superseded by a subsequent version.

The purpose of this memorandum is to clarify those circumstances under which reimbursement is appropriate and those that are not.

The reimbursement process is intended to accommodate those limited instances where the traditional purchasing system cannot be utilized. It is not intended to replace, substitute for, supplant, or otherwise institute an alternative purchasing system.

Expenditures Allowable for Reimbursement

The reimbursement process is intended to allow for the immediate purchase of incidental or emergency goods and services that could not be contemplated in the normal course of business. This process can be used when the aggregate purchase value of goods or services is minimal. Make sure the proper accounting codes are used and align with the expense.

Examples of these goods or services include reimbursement for an emergency, unanticipated supply, or repair needs minimal in cost.

The reimbursement process is intended to allow individuals to be reimbursed for personal expenditures incurred in support of

authorized Boston Public Schools activities. This also applies to travel expenses as defined and consistent with the Boston Public Schools travel policy (refer to Superintendent's Circular FIN-01 Travel Policy - Procedures for Approval and Reimbursement).

Expenditures Not Eligible for Reimbursement

Expenditures not eligible for reimbursement include those for the purchase of goods and services that are not consistent with the guidelines referenced above. A detailed description of guidelines to be used for purchasing can be found in Superintendent's Circular FIN-07 – Purchasing Guidelines.

Certain expenditures, such as purchasing gifts for fellow employees, constitute an inappropriate expenditure of resources and are not eligible for reimbursement.

Purchase Of Food

Food for staff events cannot be reimbursed from fund 100. Fund 100 can only be used for students, parents and community events using the food account code 53204, be sure funds are available prior to submitting for reimbursement. If you are using fund 200, the rules of the grant must allow for food purchases, prior to purchase always check with your grant liaison.

The practice of purchasing food products from supermarkets for parents, school councils, or other meetings is an acceptable (and more cost-effective) mechanism than procuring catered services. These expenditures will be reimbursed, but only upon the presentation of itemized invoices and cash register receipts.

Reimbursements will be made only for those items that can be appropriately documented.

Gift Cards/Certificates: A Specific Issue

The purchase of gift cards/certificates is not permitted. The use of gift cards/certificates does not allow for appropriate controls that document the nature and value of the items that are ultimately purchased. Nor does this practice allow for the proper reporting of expenditures. It is a practice that is highly susceptible to abuse.

Documentation Required for Reimbursement:

In order to secure prompt reimbursement, all requests must be submitted to the Business Office within fifteen (15) business days of purchase. Allowable expenditures for reimbursement must be fully supported by appropriate documentation/receipts. Follow the procedures below (Emails Accepted):

1. Submit a completed ["City of Boston Special Draft/Non Order Form"](#) - it MUST be filled out completely with:
 - School/Department
 - Date
 - Full name of person being reimbursed
 - Full address of person being reimbursed
 - Vendor #
 - Funding source
 - Full "detailed" description

- Total amount requested
 - Must be signed by the employee's immediate supervisor
2. Submit the "Certification Form" attesting "under penalty of perjury, that amounts stated are correct and were incurred in the service of the City of Boston"
 3. Itemized (not summary) of cash register receipts
 4. Itemized invoice produced by the vendor
 5. Copies of the front and back of cancelled personal checks, or Credit card statement that details the item(s) purchased by an individual. The name of the person being reimbursed should be on the check and credit card statement – for Proof of Purchase

BPS does NOT reimburse taxes for expenditures unless the Student Activity Account is being used for the purchase - BPS will reimburse taxes and tips on FOOD ONLY.

REMINDER: You must be registered on the City of Boston Vendor/Supplier Portal file in order to be reimbursed. Go to www.boston.gov/procurement click on "Go to Supplier Portal" and follow the instructions. Wait until you are an approved vendor and have acquired your vendor number before submitting for reimbursement.

If Submitting by Paper:

- ONLY Submit Single-Sided reimbursements packet – Not Double Sided. Also, no smaller than 12 Font and only on 8x11 white paper.
- DO NOT highlight or put scotch tape on receipts because it fades the receipts – use staples, only legible receipts will be reimbursed – Must submit copies on 8x11 paper of all cash register receipts.

IMPORTANT REMINDER
<p>The Fiscal School Year ends on June 30 each year and July 1 starts the new Fiscal School Year - You cannot use current school year funds to pay for prior school year expenses.</p> <p>Reimbursements that are not submitted within the School Fiscal Year will be in jeopardy of non-payment.</p>

For more information about this circular, contact:

Owner:	Unit Leader of Business Services/Accounts Payable
Department:	Business Services
Mailing Address:	2300 Washington Street, Boston, MA 02119
Phone:	617-635-9469
E-mail:	finance-staff@bostonpublicschools.org

Mary Skipper, Superintendent

Business Services Guide is [available here](#).

