

Travel Expense Reimbursement Policy

Terms used in the travel expense reimbursement policy and regulations are defined as follows:

“**Travel**” means transportation costs incurred through arrangements made or incurred by car, airplane, train, bus or other means, hotel accommodations, and meals, for the purpose of advancing the interests of the District. Travel includes transportation and meal expenses incurred outside the District and does not require any overnight stay, but includes expenses incurred during the day for the purpose of school business, such as traveling to other towns to obtain supplies; attend meetings, seminars or workshops; or conduct other school business. Travel does not mean transportation to and from the employee’s residence and the District work site.

1. **In-District.** Provided, the Superintendent will have discretion to permit reimbursement of in-district meal expenditures when an employee is required by the Superintendent or the Board of Education to attend a meeting, seminar, or workshop participated in by employees from other school districts and the in-district location for the meeting was selected by the educational organization conducting the meeting, seminar or workshop.

“**Employee**” means any person employed by the District designated by the administration to conduct District business or any member of the board of education acting as a board representative of the District at meetings, seminars and workshops.

“**Expenses**” means actual expenses incurred and paid by an employee on behalf of the District, for the benefit of the District, or for the purpose of advancing the interests of the District, with the intention of being reimbursed by the District. Expenses may include, but are not limited to, these items:

1. **Transportation:** Air, bus, taxi or train fares and car rentals, as well as use of District or personal vehicles. Private vehicles used will be reimbursed at the rate of 43 cents per mile per map mileage. School vehicle will be used when available. Private vehicle transportation will require prior superintendent approval for reimbursement.

2. **Records to Be Kept by Driver of District-Owned Vehicle:** An employee who elects to use a District-owned vehicle for approved District transportation, instead of using a personally-owned vehicle, will keep a log of each trip made in the District vehicle. The log will record the date of the trip, the odometer reading at the start of the trip, the odometer reading at the end of the trip, and a description of the usage event. The Superintendent may devise whatever form is deemed needed to comply with this policy.

“Expenses” - continued

3. **Use of District-Owned Vehicles for Personal Transportation:**
Any employee who drives a district-owned vehicle to and from work shall have \$3.00 per day recorded as taxable salary with no actual increase in cash salary. Vehicles used only in the performance of the job and kept at the school site will not result in taxable salary. It is the opinion of the IRS that vocational agriculture instructors are on call 24/7 and therefore their use of a vehicle is not considered taxable salary.
2. **Process When One Employee Pays Fare That Includes Fare of Non-Employees - Separate Receipts Needed. If the Carrier Refuses to give Single-Passenger Receipt - Separate Documentation Required:** If reimbursement will be sought by an employee for a fare charged by a passenger carrier transporting the District employee and others for whose transportation the District employee will be paying, the District employee who will be claiming reimbursement shall obtain receipts that show the individual fare cost of the employee and shall note on the receipt the date (if not on the invoice), the vendor (if not noted on the receipt), and the purpose or event of the expense. If the carrier, such as a taxi, refuses to issue an individual receipt and will only issue one receipt, then the employee will mark on the receipt, or attach thereto, the names of all the individuals transported as represented on the fare and the purpose of the travel, along with the date, if not included on the receipt. Reimbursement will be made only for the costs of the District employee. Reimbursement shall not be paid to an employee for the portion of the fare charged for the transportation of non-District employees.
3. **Process When One Employee Pays Fare for Other District Employees – Separate Receipts Needed. If Carrier Refuses to Give Separate Receipts – Separate Documentation Required:** If reimbursement will be sought for more than one employee using the same passenger carrier, the District employee who will be claiming reimbursement shall obtain individual receipts that show the individual fare cost of the employee and the other employee(s) for whom fare was paid, and shall note on the receipt the date (if not on the invoice), the vendor (if not noted on the receipt), and the purpose or event of the expense. If the carrier, such as a taxi, refuses to issue an individual receipt and will issue only one receipt, then the employee will mark on the receipt, or attach thereto, the names of all the employees transported as represented on the fare and the purpose of the travel, along with the date if not included on the receipt. Reimbursement will be made only to the District employee who paid for transportation costs of other District employees. No employee for whom fare was paid by another employee shall be reimbursed for such payment.

“Meals” means actual food and nonalcoholic beverage expenses incurred while traveling. Snack items are not considered meals and will not be reimbursed.

5. **Itemized Meal Expense for In-State and Out-of-State Travel.** If reimbursement will be requested for invoices which include payment for meals, a receipt shall be requested from the vendor that lists the cost of each individual meal order. The employee seeking reimbursement shall note on the receipt which employee was provided which meal listed on the receipt, the date (if not on the receipt), the vendor (if not listed on the receipt) and the purpose or event of the expense. If a receipt can only be obtained that lists a total amount for all meals, and all those eating are employees or board members attending to school business, then the employee seeking reimbursement will, upon receiving the receipt, record the names of all such employees and board members. If only one receipt can be obtained for all meals, and the receipt includes anyone not an employee or board member attending to school business, the employee seeking reimbursement will record the person provided a meal who was not a District employee or board member conducting school business, as well the cost of the meal(s) of such person(s), and no reimbursement will be made for such additional expense. Maximum meal expense per day, when in travel status for a full day, will be \$40.00, including tips, with no more than \$20.00 reimbursed for any single meal. Staff traveling on a “day” trip will be reimbursed according to the single meal policy. Such reimbursement will be paid as taxable salary according to IRS guidelines for reimbursement. The Board of Education encourages all employees and officials to be conservative when obligating public funds.

Reimbursements for out-of-state meals will be paid at a rate equivalent to the Oklahoma rate for the region of travel. Rates will be determined using an average hotel lodging facility such as Holiday Inn located in Oklahoma in comparison to the Holiday Inn located in the region of travel. That percentage of variance will establish the increase in meal allowance, i.e. Holiday Inn Oklahoma \$60.00/Holiday Inn Colorado \$120.00 = 2.0 x Oklahoma Allowable Meal Reimbursement or \$60.00.

6. **Lodging.** Reimbursement for one employee will only be made for single room occupancy. If lodging is sought for reimbursement for a room that includes more than one employee an employee claiming reimbursement for the total bill shall record on the receipt the other employee(s) who stayed in the room, as well as the purpose of the event. family member of the employee, then the lodging cost of the employee and the costs If a portion of the lodging cost is going to be claimed for reimbursement by both employees, then the employees shall obtain a receipt that shows the individual cost to each employee or, if such a receipt cannot be obtained, the employee shall record on the receipt the

6. Lodging - continued

portion of the bill to be paid for each employee, with each employee named and each employee's portion of the bill. If lodging includes an additional cost because one other than an employee conducting school business stayed in the room, such as a re attributable to the other individuals sharing the room shall be recorded on the receipt, and no reimbursement will be made for such additional expense. Employee expenses must be properly segregated from the expenses of those not employees. These rates are subject to regional variances, i.e. Ramada (Oklahoma) vs. Ramada (New York).

7. **Other travel related expenses** when applicable, such as mileage, taxi fares, bus fares, parking fees, road tools and gratuities will be reimbursed with prior approval when justified with receipts.8. **Registration fees and meeting expenses.** If receipts do not name the employees for whom expenses were paid, then the employee seeking reimbursement shall write such information on the invoice. Membership dues that are part of registration cost will be deducted from the reimbursement.

“Receipt” means an invoice document issued by a vendor which has been paid as an expense by an employee. A receipt must contain the following information which can be written on the receipt by the employee if not included on the vendor's receipt:

1. The date of the expense was incurred, and, if paid on a date other than when the expense was incurred, the date of payment.
2. The amount paid.
3. The employee who paid the expense.
4. The method of payment, if not shown on the receipt.
5. The purpose of the expense, including, if applicable, an itemized description of the goods or services purchased.
6. The name and address of the vendor.

Receipt - continued

As noted above if an employee pays expenses for more than one employee, a receipt should be requested that shows individual employee costs for travel, meals, lodging, registration or other expenses, and the employee-payer should record on the receipt the names or initials of the other employees whose expenses were paid by the employee seeking reimbursement.

A credit card slip alone is not a receipt, and there will be no reimbursement for a credit card receipt that does not have attached supporting documentation.

Documentation Needed for Reimbursement: An employee seeking reimbursement shall supply the following “Supporting Documentation” by the completion of a “Claim for Travel Reimbursement” which will serve as a cover sheet summary for all attached documentation as outlined below:

1. The name of the employee seeking reimbursement.
2. The number of the purchase order approved after a requisition for travel was approved or the number of a blanket purchase order from which the approved requisition will be paid.
3. The dates for which reimbursement is sought for travel to and from the attended event.
4. The identification of the event for which travel was made.
5. The points of travel. If reimbursement is sought for expenses to more than one event, a list of all points of travel that relate to the attached receipts.
6. The total map mileage to and from the points of travel when a personally owned vehicle was used, which shall be reimbursed at the amount adopted by the Board. For multiple trips, list total mileage.
7. The total air, bus or train fares when public transportation was used.
8. The total parking fees, taxi fares, car rentals, and turnpike fees.
9. Total meal and lodging expenses.
10. Total registration fees and meeting expenses.
11. Total other district expenses such as telephone calls, tips, etc. which properly occurred during the time the employee was on travel status.
12. The name of any supervisor who approved the requisition for the trip.

The Claim for Travel Reimbursement will provide the encumbrance clerk with an accurate amount of total reimbursement. If the reviewer’s calculations differ from the amounts on the Claim for Travel Reimbursement or the amounts on the Claim for Travel Reimbursement differ from the itemized documentation, then the employee submitting the Claim will be notified and the difference explained.

“**Credit card slip**” is the customer’s copy of the credit card charge form. A credit card slip alone is not a receipt. To qualify as a receipt a credit card slip must be attached to the original invoice issued by the vendor which contains all the information required of a receipt.

“**Vendor**” means the individual or entity that provided the goods or services to the School District for which reimbursement is sought and a receipt for payment has been issued.

Procedure for Reimbursement: To obtain reimbursement for travel expenses the employee must:

1. Complete the Claim for Travel Reimbursement.
2. Verify that the totals on the claim form equal the amounts on the itemized receipts.
3. Make sure the itemized receipts contain the information required by this policy.
4. Attach to the claim form the itemized receipts for which reimbursement is sought. Requests for reimbursement with insufficient or incomplete documentation will be denied.
5. Submit this documentation to the encumbrance clerk, who shall confirm that the requisition and purchase order were approved and that funds are available in the appropriate account to pay the claim. The Superintendent’s designee will review the claim and attached receipts for completeness and accuracy. If the documentation is complete and accurate the Superintendent’s designee will approve the reimbursement requested and direct the encumbrance clerk to complete the transaction. If the documentation is incomplete, the employee submitting the request will be informed of the documentation lacking so that the employee can have a reasonable time to complete the needed forms or locate or complete the needed receipt information.

Other Issues

1. A request for reimbursement must be submitted within thirty (30) days after the employee incurs the travel expenses. Notwithstanding this time limitation, **all requests for reimbursement must be made prior to the end of the fiscal year in which the vendor’s invoice was issued and services rendered, and it must be submitted in sufficient time to allow the board to take any needed action at its last regular meeting of the fiscal year.** Reimbursement requests not complying with the 30 day requirement will be denied unless unusual circumstances are presented to and approved by the board.

Other Issues - continued

2. Reimbursements will be for the actual amount of expenses paid by the employee within the guidelines of this policy.
3. Any interpretation of this policy shall be made by the board of education and shall be binding in all respects.

Consequences: Failure to comply with this policy will result in no reimbursement being made for expenses submitted in a non-timely manner or submitted without adequate itemized documentation complying with this policy. In addition, disciplinary action may include, but is not limited to, a waiver of the privilege of obtaining travel reimbursement for a time period set by the Superintendent, a warning that a recommendation for employment termination may be made upon further failure to comply with the policy, or a recommendation for employment termination, such decision being made on the basis of the facts involved.

Adopted: November 05, 1984

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Legal Reference:

Cross Reference: