

Greater Albany SD 8J
Board Policy

Code: **DLC-AR**
Revised/Reviewed: 12/08/03; 12/11/06; 2/06/12;
7/16/12; 9/30/14; 10/26/15

Staff Expense Reimbursement

Expense reimbursement for staff traveling on approved district business will be governed by the following procedures. Travel expenses include travel fares, meals and lodging and expenses incident to travel. Only travel expenses as are ordinary and necessary in the conduct of approved travel for district business purposes and directly attributable to it will be reimbursed. As used in this regulation an “ordinary” expense means one that is common and accepted in the profession; a “necessary” expense means one that is essential and appropriate in order to conduct district business. Reimbursement procedures established by the district will also apply to Board members traveling on Board-approved district business, as applicable.

Travel Request

Employees intending to travel while conducting district business who will incur reimbursable costs, must complete and submit a district Travel Request to their supervisor or designee (e.g., School Office Manager) at least 15 business days prior to the intended leave. If only a substitute is required, then the employee should complete the Professional Leave Request rather than the Travel Request form.

Use of District and Private Vehicles

1. Personal use of district-owned vehicles is prohibited.
2. Employees authorized to use a private vehicle to conduct district business are eligible for mileage reimbursement. (See Reimbursable Expense Limitations below).
3. Insurance costs are included as part of the mileage reimbursement for employees authorized to use a private vehicle to conduct district business. It is the responsibility of the owner or driver of the vehicle to be certain that the vehicle is adequately covered by insurance.
4. All district employees operating private vehicles on approved district business are required to possess liability insurance that meets or exceeds Oregon statutory minimum limits.
5. The responsibility of the district for damages resulting from vehicle accidents is not the same as set forth in the district’s general liability insurance policy. The employee’s insurance provides primary coverage when the employee is driving his/her own vehicle on approved district business.

Meals and Meetings

1. Reimbursement will be made for ordinary and necessary meal expenses incurred in the course of approved travel for district business. Meals include amounts spent for food, beverage, taxes and related gratuities. Alcoholic beverages will not be reimbursed by the district. (See Expense Reimbursement Request and Accounting Procedures below.)
2. Expenses in excess of the district's established limits are ordinarily the responsibility of the employee and may be reimbursed only with the approval of the superintendent or designee. Itemized receipts for all meal expenses must be secured and attached to the claim. Requests for meal expenses exceeding district limits require a written explanation and rationale for consideration.
3. When personnel attend an authorized meeting where the meal is an agenda item but not included in the fee and the selections and cost of the meal are beyond the control of the employee, the employee will be reimbursed for the actual cost of the meal. An itemized receipt must be provided.
4. Meal reimbursements not involving overnight travel will not be reimbursed unless the meal occurred during an official district business meeting. An official district business meeting is defined as two or more employees or persons assembled for the benefit of the district, to conduct official district business. Official district meetings include conferences, training, workshops, testing, seminars and other similar gatherings to conduct official district business.
5. When travel involves two or more consecutive overnight stays, the employee may request a per diem (daily expense allowance) for meals and incidentals in lieu of providing receipts. Further information can be found under "Meals Per Diem."

Travel Advances

1. A travel advance may be requested when the estimated cost for meals, lodging, etc., exceeds \$50. Travel advances require additional staff time and should only be requested when there is a financial need. An advance is requested by completing the Travel Request form provided by the district.
2. The cost of commercial travel tickets will not be included in a cash advance request.
3. In the event of loss, the employee is personally responsible for cash advances issued.
4. At least 10 working days are required for processing an advance check after the approved request is received by the business office.
5. Only one cash advance may be outstanding to any employee at any time.
6. Itemized receipts must be returned to the Business Office within 10 business days upon return from the trip.

Reservations, Commercial Carrier and Lodging

1. Travel must be conducted in the most expeditious and cost-effective manner, as determined by the district.
2. It is preferred that the Business Office arrange for commercial carrier and lodging reservations. Contact them at least 15 days in advance of the trip. When employees are responsible for making their own airline or lodging reservation, they must first obtain authorization from both their supervisor and the Business Office prior to making a reservation. Whenever possible the purchase order system should be utilized.
3. Travelers are eligible for lodging reimbursement when the one way distance from their homes or workplace (whichever is closer) is 60 miles or more. Managers may grant exceptions to this policy in special cases including medical conditions, employees who must work before and after their regular work schedule, or weather conditions. Such exceptions must be in writing prior to the travel (except unforeseen events) and included with the travel request.
4. Lodging will be reimbursed at reasonable commercial rates. Except under unusual circumstances, the rate should not exceed the federal lodging rate of \$89 per night, taxes and resort fees are excluded (all areas where the limit exceeds \$89 are included in a spreadsheet located on the district's S:Drive (S:/Everyone/Business Office/Meal and Lodging Limits.xls). Unless the lodging is in the conference hotel at the conference rate, exceptions to the federal lodging per diem must be approved in advance by the superintendent, director of business, or controller. Receipts are required (and supporting documentation if the amount exceeds the federal per diem).
5. Persons sharing lodging with a family member or friend will be reimbursed for the allowed lodging single room rate expense for that location (conference rate when applicable).
6. When an employee opts to lodge in a noncommercial setting that will result in an economic benefit to the district (e.g., personal travel trailer, motor home, tent or staying with friends or family members) the district will reimburse the traveler at a daily rate of \$25.
7. The district prohibits the accrual of travel credits for individuals traveling on approved district business.

Vehicle Rentals

1. Rental vehicles may be used only when use will effect a savings or otherwise be more advantageous to the district or when the use of other transportation is not feasible.
2. Compact vehicles will be rented unless otherwise authorized by the superintendent or designee.
3. Rental vehicles will be used only for official travel or in lieu of taxi for necessary travel. Any additional costs incurred for other usage will be the personal responsibility of the traveler.
4. The district carries the rental car endorsement as part of its insurance coverage. Employees should not purchase additional insurance coverage from the rental agency.

Cancelled Trips

1. If an employee cannot leave at the scheduled time, it is his/her responsibility to call the travel agency or carrier and arrange to have the tickets cancelled or exchanged.
2. Commercial carrier reservation cancellations must be made at least 24 hours before departure time, whenever possible.
3. Lodging reservations must be cancelled by the employee as soon as possible to avoid a cancellation charge.
4. If a trip is cancelled after an advance and/or tickets have been issued, the advance and tickets must be returned to the business office immediately.

Personal Travel Combined with District Business Travel

1. If an individual traveling on approved district business engages in both business and personal activities, travel expenses incurred will be reimbursed only for expenses that are ordinary and necessary in the conduct of district business. Expenses incurred as a part of personal business are the sole responsibility of the traveler.
2. When personal travel is combined with approved district business travel and the individual is traveling by less than the most expeditious and cost-effective manner, any additional costs must be paid by the traveler.
3. Time away from work caused by traveling by less than the most expeditious means available for personal purposes must be charged to vacation or other appropriate leave.
4. Vacation or other appropriate leave may be taken in conjunction with approved district travel subject to the following:
 - a. Time delays related to approved district business are charged as working time even if no work is performed;
 - b. If the employee travels by less than the most cost-effective manner, as determined by the district, for approved district business or for personal travel combined with travel for district business purposes, he/she must pay the additional cost (e.g., increased fare, meals, lodging expenses, etc.) incurred as a result of the personal travel;
 - c. All subsistence and local transportation (taxi, vehicle fare, etc.) while on vacation status or other appropriate leave must be paid by the employee;
 - d. The traveler will not be required to pay any of the basic transportation costs incurred as a part of the approved district business, even though he/she spends a substantial part of the total time away from home on vacation or other personal leave, provided the employee was traveling on approved district business;
 - e. A traveler who decides on his/her own to conduct district business without prior approval, while on vacation or other personal leave, cannot then use this as a justification to have the district pay his/her basic transportation cost from the district to the location visited, or submit a request for other expense reimbursement.

Expense Reimbursement Request and Accounting Procedures

1. Reimbursement requests detailing actual expenditures must be submitted on the district's travel expense form and approved by the superintendent or designee in writing. Itemized receipts and supporting documentation must accompany all expense reimbursement requests. This includes, but is not limited to, receipts for transportation, lodging, meals, registration, conference and workshop fees. All requests must be submitted to the district office within 10 working days of the conclusion of the trip.
 - a. If the completed travel expense report totals less than the travel advance, the difference must be returned within 10 working days to the business office with the report.
 - b. Reimbursement for expenditures in excess of a travel advance, or where no travel advance has been requested, will be made within 20 working days after the approved travel expense report is received by the business office.
2. Expenses, which consist primarily of the cost of furnishing meals for others, will be reimbursed upon submission of a travel expense report, which includes:
 - a. Names of guests;
 - b. Organizations involved;
 - c. Full explanation of the district business purpose of the meeting.
3. In the event a vehicle was rented, a copy of the rental agreement must be attached to the travel expense report. The rental charge should be paid from the amount advanced, as applicable. Purchase of gas and oil, which have been deducted from the rental charge by the rental agency, must be included.
4. Any claim for mileage reimbursement only may be submitted at the end of each month in which reimbursement is to be claimed. A claim must be submitted no later than 90 calendar days of incurring the expense. Reimbursement claims later than 90 calendar days of the expense will be denied.
5. Mileage for approved district business travel in a private vehicle will be reimbursed at the current rate per mile established by the district, collective bargaining agreement or Internal Revenue Service (IRS), as applicable. Reimbursement that exceeds the IRS rate will be included as income to the employee in accordance with IRS regulations.
6. In the event the total of the amount charged to, and/or received from, the district by the employee as advances, reimbursement or otherwise, exceeds the ordinary and necessary business expenses the excess must be reported as income in accordance with IRS requirements.
7. Failure to obtain required prior approval as expressed in this policy may result in personal liability on the part of the employee.

Reimbursable Expense Limitations

The superintendent or designee may approve exceptions to the following limitations.

1. Meal expenses may be reimbursed subject to the following limitations (inclusive of taxes and trips):
 - a. Breakfast \$11
 - b. Lunch \$12
 - c. Dinner \$23

Itemized receipts are required. Meal expenses exceeding these limits may be reimbursed but require a written explanation and rationale.

The above limitations are based on the standard federal maximum daily reimbursement for meals and will change as the federal rates change. All areas that have meal limits exceeding \$11/\$12/\$23 are included in a spreadsheet located on the district's S:Drive (S:/Everyone/Business Office/Meal and Lodging Limits.xls). If travel is to a location where the maximum daily reimbursement for meals is greater than the standard rate then the following higher per meal limitations apply:

Meal Limits (M&IE)	\$51	\$54	\$59	\$64	\$69	\$74
Continental Breakfast/Breakfast	\$11	\$12	\$13	\$15	\$16	\$17
Lunch	\$12	\$13	\$15	\$16	\$17	\$18
Dinner	\$23	\$24	\$26	\$28	\$31	\$34

2. Meals will not be reimbursed if the meal was available at no cost to the traveler (e.g., provided as part of lodging or conference).
3. Other expenses such as toll charges, parking fees, valet services, cleaning, pressing and laundry may be reimbursed if length of trip or circumstances demand.
4. Mileage reimbursement for actual miles traveled on district business may be approved subject to the following limitations:
 - a. Mileage reimbursement will not be granted to an employee, other than a district-approved tutor, for traveling from his/her residence to the place where work begins for the day or for returning home from the last place worked during the day;
 - b. When approved travel originates from home, mileage will be reimbursed from the employee's home or regular work site, whichever is less;
 - c. Reimbursement will be made only for those miles actually traveled in the course of completing approved district business. When chauffeured to the airport, mileage for two round trips and short-term parking will be reimbursed if not greater than the cost of one round trip plus economy parking;

- d. Group travel may be requested on one travel request form for a group traveling together as long as advance reimbursement is payable to one person who has complete responsibility for reporting expenses;
 - e. Individuals requesting reimbursement for use of a private vehicle on approved district business must meet insurance requirements.
5. Local taxi, shuttle, bus fares and vehicle rentals may be reimbursed, subject to the district's requirement that travel selected is by the most expeditious, cost-effective manner, as determined by the district.

Meals Per Diem

- 1. When travel involves two or more consecutive overnight stays, the employee may request a per diem for meals and incidentals.
- 2. The per diem meal allowance is a fixed amount of reimbursement for a meal and all other travel incidentals. It is not reimbursement for the actual costs incurred. Receipts are not required for meals if claiming per diem.
- 3. The standard per diem rate is \$46 (all areas where the limit exceeds \$46 are included in a spreadsheet located on the district's S: Drive (S:/Everyone/Business Office/Meal and Lodging Limits.xls). Meal per diem allowances are based on where the related lodging takes place.
- 4. Meals included as part of the registration fee(s) for a conference, seminar, etc., must be subtracted from the employee's daily meal per diem. Use the following percentages to determine the appropriate amount to deduct:
 - a. Breakfast equals 25 percent of the allowed daily meal per diem;
 - b. Lunch equals 25 percent of the allowed daily meal per diem;
 - c. Dinner equals 50 percent of the allowed daily meal per diem.
- 5. Complimentary continental breakfasts provided by a hotel/motel do not affect the per diem meal allowance. No adjustment is required.
- 6. Daily meal per diem amounts for the initial day of travel and final day of travel are determined on the following schedule based on departure and arrival times. Apply the percentage to the appropriate daily rate.

Meal Allowance Percentage	Prior to 6:00 a.m.	6:00 a.m. to Noon	12:01p.m. to 6:00 p.m.	After 6:00 p.m.
Initial Day of Travel - Leave:	100%	75%	50%	25%
Final Day of Travel - Return:	25%	50%	75%	100%