

## **Expense Reimbursement for Out-Of-District Travel**

It is the practice of the Board to provide reimbursement of expenses incurred by all personnel performing duties and services on behalf of the district. Such expenses must be in accordance with district guidelines and statutes and be duly authorized by the appropriate supervisor. Frequent flyer miles earned by employees through purchases made by the district are to be used for business purposes only. Record keeping is the responsibility of the employee.

The district will provide for necessary job related transportation costs either through the provision of mileage reimbursement for use of personally owned vehicle, or through payment of common carrier fares.

### **Request for Travel**

A travel advance and expense report form (28-TAER) must be completed and be approved by the employee's immediate supervisor and/or the division head before any out-of-district travel can be confirmed. A group that is traveling together may use one form as long as the travel advance and reimbursement are payable to only one person. That person has complete responsibility for reporting expenses.

### **Automobile Mileage Allowance**

An employee may find it necessary to use his/her private automobile to conduct out-of-district school district business. Such use should occur only with the knowledge and approval of the appropriate supervisor. Reimbursement for actual miles traveled on school district business shall be calculated at the currently approved IRS rate per mile. Insurance, operational, and maintenance expense are included as part of the driver's allowance. Only those miles actually traveled in connection with school district business may be claimed. Ordinarily, automobile reimbursement will not exceed commercial coach airfare.

### **Insurance Cost**

It is the responsibility of the owner or driver of the car to make certain that the vehicle is covered by personal liability and property damage insurance as required by Oregon State Law. District collision and liability insurance covers the business use of a rental vehicle.

### **Travel Advance**

A request for travel advance may be made by completing the left side and the lower portions of the travel advance and expense report form (28-TAER). Both estimated costs and the amount of advance requested are to be noted, and upon approval, the immediate supervisor will submit the original copy of form

28-TAER to the business office. The cost of travel tickets will not be included in a cash advance but will be paid directly to the travel agent of record through the district's account.

### **Travel Accounting – General Instructions**

Immediately following return from travel, the employee will complete and submit the second copy of Form 28-TAER to the business office. If the completed report is less than the travel advance, the difference must be returned to the business office with the report. If expenditures are in excess of the cash advance, reimbursement will be made within 15 days after the approved report is received.

Receipts required as follows:

1. All lodging expenses claimed. Lodging shall be at a reasonable commercial rate.
2. Expenses for meals, including gratuity, which exceed breakfast (\$6.00), lunch (\$7.00), and dinner (\$20.00). No receipts are required if expenses do not exceed these amounts.
3. Registration, conference, and workshop fees if not paid in advance by the district.
4. When it is necessary to rent a car, a copy of the rental agreement is to be attached to the travel expense report.
5. Expenses which consist primarily of the cost of furnishing meals require a statement identifying guests by name, the organization affiliation, if any, and the business discussed.

In the absence of a receipt, a signed statement of expenses attesting to the amount and purpose of the expenditure may be submitted for the aforementioned and other expenses including toll charges, parking fees, tips, and business related expenses not elsewhere specified. Other non-business related expenses are not reimbursable.

### **Combining Official and Vacation Travel**

When official and vacation travel are combined, delineation of costs are to be determined with the supervisor prior to the trip.

### **Travel By Air**

Travel by air should be conducted in the most expeditious and effective way. Economy, coach, tourist fare, or other similar accommodations should be used for all airline travel. Any circumstances (i.e., emergency, availability, etc.) necessitating first-class air travel must be explained on a separate sheet and accompany the travel expense report. Airline reservations will be made by designated district staff. If an individual decides to drive rather than travel by air, the lesser of the mileage or air costs, as determined by the district, will be provided.

### **Travel & Miscellaneous Expenses Paid By Others**

If both the district and an outside organization make payment, the employee must reimburse the district for any duplicate payment.

### **Credit Cards**

The district may wish to assign a district-owned credit card for expenses to an employee when he or she is traveling. Such an assignment will be made by the business manager when it is deemed appropriate.