

Newberg School District 29J

Code: **DLC-AR**
Adopted: 10/23/03
Readopted: 9/24/07
Orig. Code(s): AR-6720

Expense Reimbursement

Expense reimbursement for Board or employees traveling on approved district business shall be governed by the following procedures. Travel expenses include travel fares, meals and lodging and expenses incidental 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.

Travel – Use of Private Vehicles

1. Staff shall use district-owned vehicles, whenever possible, when conducting district business that requires travel.
2. Staff may use private vehicles in conducting district business with prior supervisor approval. Travel approval may be granted by the supervisor for individual trips or by blanket approval, as deemed appropriate.
3. Travel approval may be granted by the Board for individual trips or by blanket approval, as deemed appropriate.

Out-of-State Travel

Out-of-state staff travel requires prior superintendent approval. Board travel requires prior Board approval.

Insurance Coverage

1. Insurance costs are included as part of the mileage reimbursement for employees or Board members 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.
2. 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 coverage provides primary coverage when the employee or Board member 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 or district business. Meals include amounts spent for food, beverage, taxes and related gratuities. Alcoholic beverages will not be reimbursed by the district.

2. Expenses in excess of the district's established limit are ordinarily the responsibility of the traveler and may be reimbursed only with superintendent approval for employees or with Board approval for Board members. Receipts for all meal expenses must be secured and attached to the claim.

Travel Advances

1. A travel advance may be requested when the estimated cost for meals, lodging, etc., exceeds \$50. The travel advance may be requested by completing the form provided by the district and submitting it to the business office. Employees shall use the form "Staff Travel Advance Request" included with these regulations. Board members shall use the form "School Board Travel Approval Request/Travel Advance Request" included in Administrative Regulations.
2. The cost of commercial travel tickets will not be included in a cash advance request.
3. In the event of loss, the employee or Board member is personally responsible for cash advances issued.
4. At least seven 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 or Board member at any time.

Reservations, Commercial Carrier and Lodging

1. Travel must be conducted in the most expeditious and cost-effective manner, as determined by the district.
2. Each employee is responsible for making his/her own reservations by obtaining a purchase order number from the business office and furnishing that number to the local travel agency or commercial carrier. A Board member may make his/her own reservation or it may be completed by the superintendent's office.
3. Individuals traveling on approved district business by a carrier offering travel credits (i.e., frequent flyer mileage, etc.) are required to account for credits received and may use the credits for future approved district travel purposes only. 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. Rental of a compact vehicle is recommended when suitable for approved district business because of the lower initial rate and the guaranteed rate. Certain rental agencies guarantee the compact rate in all owned stations and in most licensee stations, which means that if a reservation for a compact vehicle is accepted and one is not available, a standard-sized vehicle will be substituted at the compact rate.

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. Employees or Board members shall be informed that the district carries the rental car endorsement as part of its insurance coverage.

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. If a Board member 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 or this may be completed by the superintendent's office upon request.
2. Commercial carrier reservation cancellations must be made at least 24 hours before departure time, whenever possible.
3. Lodging reservations must be cancelled 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 shall be reimbursed only for expenses that are ordinary and necessary in the conduct of district business. Expenses incurred as 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 cost shall be paid by the traveler.
3. Time away from work for an employee caused by traveling by less than the most expeditious means available for personal purposes shall be charged to vacation or other appropriate leave.
4. Time delays related to approved district business are charged as working time for an employee even if no work is performed.
5. If the individual 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 shall pay the additional cost (e.g., increased fare, meals, lodging expenses, etc.) incurred as a result of the personal travel.
6. All subsistence and local transportation (taxi, vehicle fare, etc.) while on vacation status or other appropriate leave shall be paid by the traveler.

7. An employee or Board member 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 shall be submitted on the district's "Expense Reimbursement Form" included with these regulations. Receipts and supporting documentation shall accompany all expense reimbursement requests. This includes, but is not limited to, receipts for transportation, lodging, meals, registration, conference and workshop fees. All requests shall be submitted to the district office within ten 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 to the business office with the report within ten working days.
 - b. Reimbursement for expenditures in excess of a travel advance, or where no travel advance has been requested, shall be made within seven working days after the approved travel expense report is received by the business office.
2. A staff member who incurs expenses which consist primarily of the cost of furnishing meals for others shall 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 this rental charge by the rental agency must be included.
4. A claim for mileage reimbursement shall be submitted no later than 90 calendar days of incurring the expense. Reimbursement claims later than 90 calendar days of the expense may be denied.
5. Mileage for approved district business travel in a private vehicle shall be reimbursed at the current per mile rate established by the Internal Revenue Service (IRS).
6. Meal expenses for approved district business travel purposes may be reportable as income in accordance with IRS regulations. Generally, meal expenses incurred for approved district business purposes in which district business is conducted with at least one or more other persons or that is incurred on approved district business for a trip that is overnight, or long enough that the individual needs to stop for sleep or rest to properly perform his/her duties, as defined by the IRS, will not be reportable as income.

Reimbursable Expense Limitations

1. Meal expenses may be reimbursed subject to the following limitations:

Allowance:	Breakfast	\$10.00
	Lunch	\$15.00
	Dinner	\$25.00

2. Gratuities shall not exceed 15 percent and shall be included as a part of the receipt. Gratuities in excess of 15 percent shall not be reimbursed by the district.
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. Expenses for entertainment, such as video rental, shall not be reimbursed.
4. Mileage reimbursement for actual miles traveled on district business may be approved subject to the following limitations:
 - a. In-district mileage reimbursement shall 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. Reimbursement shall be made only for those miles actually traveled in the course of completing approved district business;
 - c. In the event a private vehicle is approved for use from home to or from airport or railroad station, mileage for one roundtrip and economy parking shall be reimbursed. Parking receipts are required.
5. Lodging shall be reimbursed at reasonable commercial rates.
6. 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.

NEWBERG SCHOOL DISTRICT 29j
EXPENSE REIMBURSEMENT FORM

Name: _____

Social Security Number: _____

Date	Destination		Reason for Trip or Miscellaneous Charge	Miles in- District	Out of District		Misc Charges
	To	From			Miles	Meals	

Signature _____

Date Submitted _____

*Receipts for all charges except miles driven must be attached.
Payment will be made within 7 working days after the approved reimbursement is received by the business office.*

Mileage Sub Totals:				
Mileage Rate:	X	X		
Column Totals:				
Voucher Total:				
Less Travel Advance:()				
Balance Due:				

Account #: _____

Totals: _____

Budget Administrator's Signature

Date

District Office: _____

Date

Director of Business Services