

TRAVEL EXPENSE AND REIMBURSEMENT POLICY

PURPOSE OF POLICY

The District appreciates the efforts of those who travel on District business. Employees and students should be comfortable while traveling, understand all travel-related policies, and obtain reimbursement quickly. At the same time, it is necessary to keep the costs of travel within reasonable limits and to follow consistent reimbursement procedures.

This policy is intended to:

- Ensure that only reasonable and necessary expenditures for authorized business are incurred, documented, and paid for by the District.
- Ensure a clear and consistent understanding of policies and procedures.
- Make sure all payments are in conformity with applicable laws, acceptable practices, and common sense.
- Provide guidelines that enable the District and its departments to better manage their budgets.

SCOPE OF POLICY

This policy applies to all employees and non-employees (*e.g.*, students, volunteers, consultants, etc.) who incur reimbursable expenses while traveling or locally to be paid by the District, regardless of the source of funds.

For travel and reimbursable expenses to be paid or reimbursed, they must be properly accounted for on a travel and reimbursement form, with the business purpose stated and proper supervisory approvals obtained. Purchases charged to the P-Card must be pre-approved through an authorized requisition and upon returning to the District, must include original itemized receipts for all items charged to the card. Failure to follow this procedure will result in exclusion for any future use of the card.

RESPONSIBILITIES OF TRAVELERS/INDIVIDUALS

Employees and students are expected to spend District funds prudently. Business travel expenses will be paid by the District if they are reasonable, appropriately documented, properly authorized, and within the guidelines of this policy. Individuals who incur business travel expenses should neither gain nor lose personal funds because of their travel. Travelers conducting official District business are expected to exercise the same care in incurring the expense, as would a prudent person. Excessive costs, circuitous routes, excess delays, or luxury accommodations and services unnecessary or unjustified in the performance of District business are not acceptable and will not be reimbursed.

Individuals may not authorize reimbursement of their own travel expenses or those of their fellow employees, and employees may not approve travel or entertainment expenses for an individual to whom they report.

RESPONSIBILITIES OF THE BUDGET MANAGERS

The responsibility for review and approval of all District business and reimbursable expenses generally rests with the budget manager who is fiscally responsible for the account to which the expenditures will be charged. The budget manager must verify that expenses and expense reports meet the following criteria:

- The travel expense was incurred while conducting authorized District business.
- The information contained on the expense report and in the attached documentation is accurate and in accordance with this policy.
- There are sufficient funds to cover all trip expenses.
- The expenditure is charged to the proper account(s).
- All receipts must be submitted within 14 days of returning from the trip.

RESPONSIBILITIES OF THE BUSINESS OFFICE:

- Reviewing forms and attachments for accuracy, completeness, reasonableness, and compliance with government regulations and District policies.
- Returning forms to employees when items appear unreasonable, incomplete, and personal in nature or violate government regulations or District policies.
- Maintaining auditable records of travel expenses.
- Verifying required approval signatures.
- Processing reimbursement in a timely manner following the District established warrant schedule.

NOTE: The above does not relieve the traveler or supervisor from her or his obligations under this policy.

TRAVEL AND REIMBURSEMENT FORM

The District requires that a purchase order be processed prior to the request for reimbursement. Travelers must file a travel and reimbursement report within 30 days of trip completion.

The following information is required on the form for reimbursement:

- Travel dates
- Business purpose of the activity
- Identification of those in attendance
- Destination or establishment where the activity took place
- Purchase Order Number
- Amount to be reimbursed
- Traveler's signature: The traveler must sign and date the expense report certifying to the best of his/her, knowledge that the information contained on the form is accurate and that all claimed expenses are allowable and incurred in the conduct of official District business. Signing, stamping, or initialing another person's name is not allowed.

- Approver's signature: The approver must have the authorization to sign for the account being charged. The approver cannot be a traveler. The approver should not report to the traveler. Signing, stamping, or initialing another person's name is not allowed.

SUBSTANTIATION

The IRS requires that requests for reimbursements to individuals be substantiated with original itemized receipts. Original invoices and receipts must not be altered. For online purchases, a screen print of the confirmation screen or email acknowledgment is acceptable. A canceled check is not acceptable in lieu of receipts. Like a credit card statement, a canceled check merely indicates that an item was purchased. It does not provide complete documentation to ensure that the expense activity was legitimate for District business purposes. In addition, only the submission of the original receipt ensures that the item is submitted for reimbursement only once. The reimbursement request with the individual's personal credit card must include the credit card statement (which will calculate any necessary currency conversion and/or transaction fees) and the original receipt.

Individuals who charge travel expenses (such as airfare or conference fees) to their personal credit card will be reimbursed for those expenses when substantiated by original receipts. **Expenses being reimbursed to a staff member through a Student Activity Account must not exceed \$1,000 without prior approval from the School Business Administrator.**

DOCUMENTATION REQUIREMENTS

The District requires travelers to submit the following documentation to substantiate expenses on their expense report form:

- Air/Rail: Original receipt (if available). If electronic ticket, provide original receipt along with the web page receipt or confirmation letter with itinerary and amount charged to the traveler's credit card
- Hotel: Hotel folio, reservation statement, or bill
- Car Rental: Car rental agreement and gas receipts
- Taxi, Uber, Lyft and/or other rideshare companies: Credit card statement or receipt
- Personal Car Usage: Receipts for tolls, parking, and daily mileage log
- Meals: Itemized restaurant receipts showing the name and location of the restaurant, date, items ordered, and amounts. Tips can be included, not to exceed 20%.

INCORRECT OR INCOMPLETE EXPENSE REPORTS

Expense reports that are incorrect or incomplete:

- Will be returned to the approver for corrective action.

- May result in reimbursement of a lesser amount.
- May result in a delay in reimbursement.

GRANT SPONSORED TRAVEL

All travel charged to a grant should follow the guidelines set forth by this policy unless the funding agency imposes additional restrictions. The terms of a particular grant or contract should be referred to for guidance on which expenditures are allowed.

MEAL EXPENSES

Actual costs must be itemized on the travel and reimbursement report. Normally, breakfast purchased when departing from home does not provide for expense reimbursement. Similarly, meals purchased once a traveler has returned home are also not reimbursable.

For Domestic Travel: Meals for business purposes will be reimbursed based on actual and reasonable costs up to a maximum of \$75.00 per day.

For International travel: Daily meal rates are paid using the US Dept of State Foreign per diem rate as published by https://aoprals.state.gov/Web920/per_diem.asp

When dining with others, each person should pay for his or her own expenses by means of individual meal receipts. If circumstances do not permit this, and to ensure that costs are properly accounted for, the person paying the entire meal expenditure must report each attendee's name, the business purpose, and the matter discussed.

Tipping for meals is allowed within the District travel and reimbursement policy. However, the district will not reimburse for tips in excess of 20%.

MISCELLANEOUS REIMBURSABLE EXPENSES

Individuals will be reimbursed for the following miscellaneous expenses incurred while on District business:

- Business office expenses (fax, copy services, telegrams/telexes, etc.)
- Conference and registration fees (include registration form with Travel and Reimbursement Report)
- Internet connection charges – International travel – prior approval from the Business Office is required for reimbursement of Internet access fees.
- Cellular phone plan charges for international travel must be pre-approved by the Business Office.
- Gasoline purchased for rental vehicle
- Ground transportation (taxi, Uber, Lyft, bus, subway, etc.)
- Laundry/dry cleaning/suit pressing for trips exceeding five days
- Mileage allowance (includes gasoline, diesel, and oil)
- Overnight delivery/postage (for items sent back to the District)

- Parking and tolls
- Rental car (see the section below)
- Tips (see the section on Meals)
- When traveling, staff may incur unforeseen expenses. Staff may be reimbursable for these items if deemed necessary. The Business Administrator will determine if items are to be reimbursed due to unforeseen or extraordinary circumstances.

Individuals will NOT be reimbursed for the following miscellaneous expenses:

- Alcoholic refreshments
- Travel or Baggage insurance
- Clothing or toiletry items
- Costs incurred by unreasonable failure to cancel reservations
- Expenses related to vacation or personal days taken before, during, or after a business trip
- Health club fees or exercise charges
- In-flight headsets
- Lost baggage
- Magazines, books, newspapers, personal reading materials
- Movies (including in-flight and hotel in-house movies)
- Parking tickets, fines, or traffic violations
- Personal entertainment
- Rental car upgrades
- Sales tax on items purchased
- Souvenirs

~~DOMESTIC AIR TRAVEL~~

Travelers are expected to book the lowest-priced economy-class airfare available. The employee should find the lowest economy ticket price, including the employee's carry-on or checked baggage (whichever type the employee is traveling with). Additional charges for preferred window or aisle seating, expanded legroom, priority boarding, business class, and first-class domestic travel will not be reimbursed

LOST OR EXCESS BAGGAGE

The airlines are responsible for compensating the owners of lost baggage. The District will not reimburse travelers for personal items lost or costs to recover items lost or stolen while traveling on business.

Employees will be reimbursed for excess baggage charges only in the following circumstances:

- When traveling with heavy or bulky materials or equipment necessary for business.
- When traveling for more than ten consecutive days.

RENTAL CARS

Travelers may rent a car **to their destination** when:

- A District-pooled vehicle is unavailable for the time period required.
- Driving is more convenient than airline or rail travel.
- Driving is necessary to transport large or bulky material.

Travelers may rent a car **at their destination** when:

- It is less expensive than other transportation modes such as taxis, airport limousines, and airport shuttles.

When traveling on District business, travelers may rent up to and including a mid-size vehicle with standard equipment. Travelers are responsible for rental costs of upgrades beyond the approved car class unless the upgrade is at no extra cost to the District or the additional space is required for transporting materials.

USE OF A PERSONAL CAR

For personal convenience, travelers may use their personal cars for transportation and be reimbursed for the mileage allowance, plus tolls and parking. The reimbursement rate is the approved IRS rate and is included in the Travel and Reimbursement Form. The Form should also include the names of any other District individuals traveling as passengers.

LODGING/HOTEL RESERVATIONS

Lodging costs should be kept to a minimum. Overnight hotel stays are allowed for multi-day conferences only when the conference location is beyond 75 miles from the Plymouth School District Central Office, 11 Lincoln Street. Requests for exceptions to the minimum mileage requirement must be directed to the Assistant Superintendent for Administration and Instruction, prior to making reservations or incurring expenses.

The District normally will only reimburse for single-room rates at moderately priced hotels. Many hotels offer conference, corporate, or educational rates, which should be used if savings result. In most U.S. cities, the average rate is \$260 (plus tax and fees)-per night. Except for conference hotels, rates above this level must be approved by the appropriate supervisor, prior to making reservations or incurring expenses.