

CODE: DKC-R

EXPENSE REIMBURSEMENT PROCEDURE

The following procedure shall be used in reimbursing School Committee member travel approved in accordance with policy BIB, School Committee Member Development Opportunities, and for authorized School Department employee travel expenses that have been approved in advance in accordance with policy DKC, Expense Authorization and Reimbursement.

1. **Mileage:** School Department employees who have prior approval to use their vehicle in the performance of their duties will be reimbursed for mileage at the current IRS allowable rate except if under a separate mileage contract. Travel from home to place of work and return may not be included for reimbursement. Travel for authorized activities should be calculated from the place of work to the activity and the return to the place of work. Employees are all encouraged to minimize mileage whenever practicable.
2. **Meal Allowance/Miscellaneous:** Reimbursement for employee meals is limited to the current Meals & Incidental Expense (M & IE) rate published by the General Services Administration (GSA) for the destination of travel. Itemized receipts are necessary for all reimbursements. Gratuities included in the allowance will be limited to 20%.
3. **Lodging:** Lodging is limited to actual costs at the average rate published for the conference/activity. Travelers are to request tax-exempt status when making reservations.
4. **Other Authorized Expenses:** The following actual expenses, in addition to lodging and meals may be reimbursed:
 - a. Registration fees (receipt by purchase order required if paid by the individual).
 - b. Car rentals are allowable only with prior authorization from the Superintendent. Liability and personal injury insurance should not be purchased when renting vehicles since the School Department carries an insurance policy to cover such occurrences. Employees or school officials renting vehicles should request a copy of the School Department's proof of insurance from the Superintendent's office.
 - c. Air travel must be at coach or the lowest available published fare. All air travel expenses must be documented with a receipt.

- d. Whenever practicable, travelers should use free shuttle services if provided during conferences to and from the hotel and conference center. The most economical means of traveling to and from the airport should also be utilized. Travelers will be reimbursed the cost of shuttle or taxi by presenting a receipt to the district at the completion of the trip.
5. **Entertainment:** Entertainment expenses will not be reimbursed.
6. **Alternative Modes of Travel:** Employees and school officials choosing to use their personal car, rail or bus in lieu of airline transportation will not be reimbursed for lodging and meals in addition to those which would customarily be covered if air travel were utilized. The maximum reimbursement which will be approved will not exceed the discount airfare for a ticket purchased 14 days in advance. Excess time out of the school unit for travel by personal car will not be approved as professional leave.
7. **Extended Stay:** Any lodging or meals resulting from extension of the stay beyond the length of the conference or convention, either before or after, will be the sole responsibility of the employee or school official unless the extended stay is due to unavoidable circumstances beyond their control, as approved by the Superintendent or, for its members, the School Committee.
8. **Stop-Over Charges:** A charge for stopover in route or a routing other than direct line for the convenience of the employee will be paid by the employee.
9. **Other Expenses:** The following actual expenses incurred as a necessary part of approved travel may be claimed if substantiated by documentation:
 - a. Parking fees
 - b. Road toll charges
 - c. Airline baggage fees
10. **Non Allowable Expenses:** The following expenses will not be reimbursed:
 - a. Personal expenses such as laundry, valet services, clothing, toiletries, flowers, gifts, etc.
 - b. Cost of traveler's checks
 - c. Alcoholic beverages
 - d. Expenses for an employee's spouse or family
 - e. Side trips for personal reasons
11. **Submission of Information:** Travel expense information is to be submitted to the Superintendent's office within the (14) days of return to the school unit, including all necessary supporting documentation/receipts as required.

12. **Unapproved Expenses:** Employees who incur expenses which have not been approved by their immediate supervisor/administrator will be personally accountable for all expenses incurred.
13. **Advanced Travel Expense:** Travel expenses, as authorized by the Superintendent, may be advanced to School Department employees. Requests shall be supported by an itemized estimate of expenditures. All fund advances are subject to refund to the school unit if the required expense report and supporting documentation are not submitted as required.
14. **Expense Reimbursements:** Approved expense reimbursements to employees will be made through the regular pay process.
15. **Conference Registrations:** The district will pay for conference registrations as approved through the budget process. Organizational membership fees will be paid when membership is included with the conference registration and the combined total is less than or equal to non-member registration. Late conference registration fees are the responsibility of the individual requesting attendance. The School Department will pay late fees only if approved by the employee's immediate supervisor/ administrator. Registrations for conferences should be submitted to the Superintendent's office as soon as possible to allow adequate time for processing, in order to meet conference deadlines and avoid late fees.
16. **Cancellation Fees:** Cancellation of airline reservations which result in a penalty must be approved by an immediate supervisor/administrator. Fees for cancellation of reservations without immediate supervisor/administrator approval will be the responsibility of the employee making the cancellation.

Adopted: April 28, 2009

Revised: August 2, 2011
November 6, 2018