



Book	Policy Manual
Section	Second Reading by Board
Title	JOB-RELATED EXPENSES
Code	po3440
Status	Second Reading
Adopted	May 25, 2016
Last Revised	September 1, 2022

3440 - **JOB-RELATED EXPENSES**

The ~~School~~ Board may provide for the payment of the actual and necessary expenses, including traveling expenses, of any professional staff member of the District incurred in the course of performing services for the District, reasonably and necessarily incurred in the course of performing services for the District, whether within or outside the District, under the direction of the Board and in accordance with the Superintendent's administrative guidelines.

The validity of payments for job-related expenses shall be determined by the Business Office.

Payment and reimbursement rates for per diem meals, lodging, and mileage shall be determined by the administrative guidelines of the Superintendent. Mileage rates shall be in accordance with the Federal Internal Revenue Service prescribed mileage rate.

Employees are expected to exercise the same care incurring travel expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Unauthorized costs and additional expenses incurred for personal preference or convenience will not be reimbursed.

Unauthorized expenses include, but are not limited to alcohol, movies, fines for traffic violations, and the entertainment/meals/lodging of spouses or guests.

Commercial airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would 1) require circuitous routing; 2) require travel during unreasonable hours; 3) excessively prolong travel; 4) result in additional costs that would offset the transportation savings; or 5) offer accommodations not reasonable adequate for the traveler's medical needs. Instances of commercial airfare cost in excess of the basic least expensive unrestricted accommodations class must be justified and documented on a case-by-case basis.

~~Temporary dependent care costs (as dependent is defined in 26 U.S.C. 152), above and beyond regular dependent care that directly results from travel to conferences, are allowable provided that 1) the costs are a direct result of the individual's travel for the Federal award; 2) the costs are consistent with the District's documented administrative guidelines for all entity travel; and 3) are only temporary during the travel period. Travel costs for dependents are unallowable, except for travel of a duration of six (6) months or more with prior approval of the Federal awarding agency.~~

~~DRAFTING NOTE: Choosing this option requires this also to be applicable to all District travel.]~~

~~The costs of identifying and providing locally available dependent care resources for conference participants are allowable, as needed.~~

Conference costs must be appropriate, necessary, and managed to minimize costs to the Federal award.

~~[DRAFTING NOTE: This draft policy includes the Federal rules for commercial airfare and temporary dependent care costs. Based on State or local laws and policies, School Districts may decide that all temporary dependent care costs or commercial airfare costs in excess of the basic least expensive unrestricted accommodations class are unallowable under any circumstance.]~~

Travel payment and reimbursement provided from Federal funds must be authorized in advance and must be reasonable and consistent with the District’s travel policy (X) and administrative guidelines [END OF OPTION]. For travel paid for with Federal funds, the travel authorization must include documentation that demonstrates that 1) the participation in the event by the individual traveling is necessary to the Federal award; and 2) the costs are reasonable and consistent with the District’s travel policy.

The Board shall pay the expenses of professional staff members when they attend professional meetings approved in accordance with the policy of this Board and in accordance with the administrative guidelines of the Superintendent.

~~Whenever a staff member is unable to provide appropriate expense documentation, they may be reimbursed in an amount not to exceed () \$100 () \$ _____ [END OF OPTIONS] upon written approval of the expenses by the District Administrator.~~

All travel shall comply with the travel procedures and rates established in the administrative guidelines. All costs incurred with Federal funds must meet the cost allowability standards within Board Policy 6110.

To the extent that the District’s policy does not establish the allowability of a particular type of travel cost, the rates and amounts established under 5 U.S.C. 5701-11, ("Travel and Subsistence Expenses; Mileage Allowances"), or by the Administrator of General Services or the President (or designee), must apply to travel under Federal awards.

Revised 5/24/17

© Neola 2024

- Legal 2 C.F.R. 200.464
- 2 C.F.R. 200.474
- 2 C.F.R. 200.475

- Cross References [ag3440B - USE OF PRIVATE CAR FOR SCHOOL BUSINESS](#)
- [ag3440C - USE OF SCHOOL VEHICLE FOR SCHOOL BUSINESS](#)
- [ag3440A - JOB-RELATED EXPENSES](#)

Last Modified by Ellen Suckow on January 28, 2025