Port Orford-Langlois School District 2CJ

Code: DLC-AR
Adopted: 6/12/01
Revised/Readopted: 6/8/04; 8/21/17
Orig. Code(s): DLC-AR

Staff Expense Reimbursement

Expense reimbursement for staff traveling on approved district business will be governed by the following procedures. Travel expenses include travel fares, meals and lodging and expenses incident 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. Reimbursement procedures established by the district will also apply to Board members traveling on Board-approved district business, as applicable.

In-District Travel – Use of Private Vehicles

1. Staff will use district-owned vehicles, whenever possible, in conducting district business that requires travel within district boundaries.

2. Private vehicles may be used in conducting district business only with prior signed superintendent or designee approval. In-district travel approval may be granted by the superintendent or designee for individual trips or by blanket approval, as deemed appropriate.

3. Travel in a private vehicle for the purpose of conducting district business may be approved when:

    a. A district vehicle is not available;
    b. The destination is not conveniently accessible by commercial carrier;
    c. Various points must be visited and commercial carrier schedules are such that the use of commercial carrier transportation is not practical;
    d. Carrying articles by commercial carrier would not be feasible;
    e. Commercial travel is deemed to be less economical.

Out-of-District Travel (In-state) – Use of Private Vehicles

1. Staff will use district-owned vehicles, whenever possible, in conducting approved district business that requires in-state travel outside district boundaries.

2. Private vehicles may be used only with prior approval from the ~~signed~~ superintendent, business manager or superintendent designee approval. Out-of-district travel approval may be granted by the superintendent, business manager or superintendent designee for individual trips or by blanket approval, as deemed appropriate.

Out-of-State Travel

Out-of-state travel requires prior ~~Board~~ approval.

Insurance Coverage

1. Insurance costs are included as part of the mileage reimbursement for employees 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 is driving the employee's~~his/her~~ own vehicle on approved district business.

3. All district employees operating private vehicles on approved district business are required to complete and maintain on file with the district verification of vehicle liability insurance that meets or exceeds Oregon statutory minimum limits. This verification is required prior to any district approval to conduct district business in a private vehicle. Employees are required to update their verification of vehicle liability information maintained on file with the district upon **any** change in the employee's vehicle insurance coverage.

Meals and Meetings

1. Reimbursement will be made for ordinary and necessary meal expenses incurred in the course of approved travel for district business. Meals include amounts spent for food, beverage, taxes and related gratuities. Alcoholic beverages will not be reimbursed by the district. ~~at the established perdiem rate.~~ See **Expense Reimbursement Request and Accounting Procedures** below.

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

Travel Advances

3. 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.

4. The cost of commercial travel tickets will not be included in a cash advance request.

5. In the event of loss, the employee is personally responsible for cash advances issued and for any third party use of a district-provided credit card.

6. At least 15 working days are required for processing an advance check after the approved request is received by the business office.

7. Only one cash advance may be outstanding to any employee at any time.

Reservations, Commercial Carrier and Lodging

8. Travel must be conducted in the most expeditious and cost-effective manner, as determined by the district.

9. Each employee is responsible for making their own reservations by obtaining a purchase order number from the business office and furnishing that number to the local travel agency or commercial carrier.

10. The district prohibits the accrual of travel credits for individuals traveling on approved district business.

Vehicle Rentals

11. Rental vehicles may be used only when use will affect a savings or otherwise be more advantageous to the district or when the use of other transportation is not feasible.

12. 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.

13. 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.

14. Employees will be informed if the district carries the rental car endorsement as part of its insurance coverage. In the event the district does not carry the rental car endorsement the employee will be authorized to purchase insurance coverage from the rental agency.

Cancelled Trips

15. If an employee cannot leave at the scheduled time, it is the employee's responsibility to call the travel agency or carrier and arrange to have the tickets cancelled or exchanged.

16. Commercial carrier reservation cancellations must be made at least 24 hours before departure time, whenever possible.

17. Lodging reservations must be cancelled by the employee as soon as possible to avoid a cancellation charge.

18. 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 will be reimbursed only for expenses that are ordinary and necessary in the conduct of district business. Expenses incurred as a 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 costs must be paid by the traveler.

3. Time away from work caused by traveling by less than the most expeditious means available for personal purposes must be charged to vacation or other appropriate leave.

4. Vacation or other personal leave may be taken in conjunction with approved district travel subject to the following:

    a. Time delays related to approved district business are charged as working time even if no work is performed;
    b. If the employee 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, the employee~~he/she~~ must pay the additional cost (e.g., increased fare, meals, lodging expenses, etc.) incurred as a result of the personal travel;
    c. All subsistence and local transportation (e.g., taxi, vehicle fare)~~, etc.)~~ while on vacation status or other appropriate leave must be paid by the employee;
    d. The traveler will not be required to pay any of the basic transportation costs incurred as a part of the approved district business, even though the traveler~~he/she~~ spends a substantial part of the total time away from home on vacation or other personal leave, provided the employee was traveling on approved district business;
    e. A traveler who decides on their~~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 must be submitted on the district's travel expense form and approved by the superintendent in writing. Receipts and supporting documentation must accompany all expense reimbursement requests. This includes, but is not limited to, receipts for transportation, lodging, meals, registration, conference and workshop fees. All requests must be submitted to the district office within 10 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 within 10 working days to the business office with the report.
    b. Reimbursement for expenditures in excess of a travel advance, or where no travel advance has been requested, will be made within 30 working days after the approved travel expense report is received by the business office.

2. Expenses which consist primarily of the cost of furnishing meals for others will 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 the rental charge by the rental agency must be included.

4. Any claim for mileage reimbursement only may be submitted at the end of each month in which reimbursement is to be claimed. A claim must be submitted no later than 90 calendar days of incurring the expense. Reimbursement claims later than 90 calendar days of the expense will be denied.

5. Mileage for approved district business travel in a private vehicle will be reimbursed at the current rate per mile established by the district, collective bargaining agreement or Internal Revenue Service (IRS), as applicable. Reimbursement that exceeds the IRS rate will be included as income to the employee in accordance with IRS regulations~~resolution~~.

6. Meal expenses for approved district business travel purposes may be reportable as income to the employee 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 assigned~~his/her~~ duties, as defined by the IRS, will not be reportable as income to the employee.

7. In the event the total of the amount charged to, and/or received from, the district by the employee as advances, reimbursement or otherwise, exceeds the ordinary and necessary business expenses, the excess must be reported as income in accordance with IRS requirements.

Reimbursable Expense Limitations

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

Allowance:	Breakfast	$16~~$ 10.00~~
	Lunch	$19~~$ 12.00~~
	Dinner	$28~~$ 20.00~~

OR

2. Gratuities must not exceed 15 percent and must be included as a part of the receipt. Gratuities in excess of 15 percent are the responsibility of the employee and will not be reimbursed by the district.

3. Other expenses such as toll charges, ~~or~~ parking fees, valet services, cleaning, pressing and laundry may be reimbursed if length of trip or circumstances demand.

4. Mileage reimbursement for actual miles traveled on district business, may be approved subject to the following limitations:

a. In-district mileage reimbursement will not be granted to an employee, other than a district-approved tutor, for traveling from the employee's ~~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 will be made only for those miles actually traveled in the course of completing approved district business. When chauffeured, mileage for two round trips and short-term parking will be reimbursed if not greater than the cost of one round trip plus economy parking;
c. Group travel may be requested on one travel request form for a group traveling together as long as advance and reimbursement is payable to one person who has complete responsibility for reporting expenses;
d. In the event a private vehicle is approved for use from home, to or from airport or railroad station, mileage for one round trip and economy parking will be reimbursed. Parking receipts are required; ~~mileage reimbursement rate is 95% of current Internal Revenue Service rate.~~
e. Individuals requesting reimbursement for use of a private vehicle on approved district business must meet insurance requirements. See **Insurance Coverage** above.

5. Lodging will be reimbursed at reasonable commercial rates ~~as established by resolution~~.

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.