

**POLICY TITLE: MILEAGE ALLOWANCE AND REIMBURSEMENT**

Travel Allowances and Expenses

Every Agency employee and Board Member will be reimbursed for travel expenses while traveling outside of the Agency and engaged in official Agency business. All travel expenses must be reported on the Agency-approved travel voucher forms and, for employees, approval must be granted prior to traveling by the employee's supervisor and the Superintendent. The Agency will adhere to the State Travel Policy, which can be found at <https://goo.gl/eDiSGc>.

The Agency business office will be responsible for the development of procedures and forms to be used in connection with travel expense claims and reimbursements.

Types of Travel

**In Agency Expenses:** Agency employees and Board Members shall be reimbursed for actual and necessary expenses incurred within the Agency while attending to Agency business. Actual mileage driven for pre-approved in-Agency travel shall be reimbursed. It is the responsibility of the Board to review travel within the Agency by the Superintendent or by Board Members.

Meals incurred inside the Agency shall not be reimbursed, except for banquets attended to represent the Agency.

**Out of Agency Travel:** Travel outside of the Agency must be pre-approved. Board Members shall obtain Board approval prior to incurring out of Agency expenses, and employees shall obtain prior approval from their supervisor and the Superintendent.

Actual monies spent for food while on out of Agency trips requiring an overnight stay shall be reimbursed.

Agency employees and Board Members shall be reimbursed for actual and necessary expenditures incurred outside the Agency.

Documentation of Expenses

Expenses not in compliance with this policy shall not be reimbursed or paid by the Board.

Prior to reimbursement of actual and necessary expenses, the Agency employee or Board Member must submit a detailed receipt indicating the date, purpose, and nature of the expense for each claim item and any appropriate travel expense or voucher form. Expenses requiring prior approval must also include a copy of the written prior approval. Employees shall submit their receipts, travel expense forms, and voucher forms to the Superintendent. The Superintendent and Board Members shall submit such documentation to the Board. Failure to provide a detailed receipt will make the expense non-reimbursable.

In exceptional circumstances, the Board may allow a claim without a proper receipt. Written documentation explaining the exceptional circumstances will be maintained as part of the Agency's record of the claim.

The Board directs the Superintendent to promulgate procedures specifying which expenses shall be reimbursable for travel of different distances and durations.

#### Travel Costs under Federal Award

**General:** Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of a grant recipient. Such costs may be charged on an actual cost basis, or on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip and results in charges consistent with those normally allowed in like circumstances in the recipient's non-federally funded activities and in accordance with the recipient's written travel reimbursement policies.

**Lodging and subsistence:** Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, shall be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the Agency in its regular operations as the result of its written travel policy. In addition, if these costs are charged directly to the federal award, the Agency will maintain documentation justifying the following:

1. Participation of the individual is necessary to the federal award; and
2. The costs are reasonable and consistent with this policy and any related procedures.

Temporary dependent care costs 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 this policy and any related procedures; and
3. Are temporary, lasting only during the travel period.

Travel costs for dependents are unallowable, except for travel of duration of six months or more with prior approval of the federal awarding agency.

**Commercial air travel:** 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 reasonably adequate for the traveler's medical needs.

## Reimbursement

Teachers and itinerant staff who are assigned to more than one building or Agency will be compensated monthly for their mileage at **per-mile rate based upon the Idaho State Travel Policy and Procedures as communicated by the State Controller's Office as of July 1 of each year**. Unless otherwise approved, travel must originate at the employee's regular place of work or the Agency's central office, and terminate at the last contracted site. Claims are to be submitted on Mileage Claim Form, 7430-1.

Staff attendance at an event and request for reimbursement for expenses must be pre-approved by the assigned COSSA program administrator. All anticipated expenses must be submitted on a requisition form prior to the professional development event. Submitted requisitions must also include a copy of the brochure for the event. Once approved, COSSA administration will assist the employee in arrangements for pre-payment for: conference registration, hotel, car rental, etc., through the purchase order process.

Travel must be reasonable and economical, on a reimbursement basis.

Hotel: Actual cost

Car Rental: Actual Cost

Receipts are required on all transactions, including tips, fuel for transportation, and meals. Meals will be reimbursed at a proportional amount per meal, not to exceed \$40.00 per day, which would include three meals per day (breakfast, lunch, and dinner). Employees should use the general guidelines below for maximum reimbursement rates and individual meal reimbursement rates:

Meal	Maximum Reimbursement
Breakfast	\$10.50
Lunch	\$13.50
Dinner	\$20.50
All Day	\$40.00

All reimbursements for meals must be submitted on the Statement for Reimbursement of Expenditure form (Form 7430-2) with original receipts attached. Approved reimbursements will be processed for repayment at the next regularly scheduled COSSA Board of Trustees meeting.

**LEGAL REFERENCE:**

**I.C. § 33-701  
2 C.F.R. § 474**

**Fiscal Year – Payment and Accounting of Funds  
Travel Costs**

**POLICY HISTORY:**

**Adopted: 1992. Policy 307.1.a Revised 3/20/2000. Revised, updated, and consolidated Policies 307.1 and 307.1.a on 8/20/2012.  
Revised and reissued as Policy 7430 on **TBD****





