



Book	Board Policy and Guidelines
Section	Section D
Title	Travel and Reimbursement - Guidelines
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ADMINISTRATIVE GUIDELINES
TRAVEL AND REIMBURSEMENT

1. All requests to travel at district expense must be made and approved by the employee's supervising principal, director, manager, or superintendent
2. Requests to attend special area, state, or national meetings at the district's expense must be made on Form #303; this includes in-town meetings and registrations. Approval must be obtained from the supervising principal, director, or superintendent prior to attendance at the meeting if expense reimbursement is to be expected.
3. A P-card for district travel will be provided if a request for advance funds is made on Form #303, "Request to Travel Out of District," and approved by the employee's supervising principal, director, manager or superintendent. This amount spent on the card cannot exceed the total amount approved. When traveling out of the country, where p-cards are not usable, a cash advance may be requested.
4. Upon return from approved travel, Form #412, Travel Expense Report," must be completed to account for actual expenditures. This must be returned within sixty-(60) days of the trip. If a travel advance was issued and is not accounted for within sixty-(60) days of the trip, the advance will then be treated as taxable income to the employee and included in their W-2 at year-end in accordance with IRS regulations. A copy of Form #303, receipts for lodging, travel, meals, registrations, cab, parking, etc. must be attached. Each day needs to be listed separately. Without the proper receipts, expenses will not be reimbursed.
5. Travel within a reasonable distance should be by car, if possible. When requesting mileage reimbursement only, Form #412A must be filled out. Reimbursement for the use of a personal automobile for district-approved travel will be paid according to the current allowable IRS rate of reimbursement. If an employee chooses to drive when flying would be cheaper, the reimbursement will be limited to the price of the flight.
6. Economy-tourist rate for air travel should be used when driving is impractical. Early check-in fees will not be paid by the District. Checked bag fees should be limited to extended travel.
7. The meal reimbursement will be limited to \$50 a day. Meal reimbursements will only be made if substantiated by receipts. As recommended by Federal guidelines, the first and last day of travel will be limited to 75% of the daily per diem. If attending a St. Louis meeting, the reimbursement will be limited to \$25 if the meeting does not provide food. No reimbursement will be given for alcohol purchases. Similarly, alcohol should not show on any receipts turned in for reimbursement. In-state sales tax will not be reimbursed.
8. Hotel accommodations will be paid in full at single-room rates. In-state sales tax will not be reimbursed. Valet services are not reimbursed.
9. Travel from home to the place of district-related business (Administrative Center, school, etc.) which occurs outside the normal working hours (evening and weekends) may be approved for district-related business. Reimbursement for mileage from home to work in the evening will be limited to unforeseen/emergency circumstances. For example, a salaried

employee who chooses to drive home after the workday and then drive back in the evening for an event like a board meeting will not be eligible for mileage reimbursement for that drive.

10. Airport parking will be limited to \$15 per day for reimbursement. Any parking costs over \$15 per day will be at the employee's expense.

REVIEWED and APPROVED: October 18, 2023

TRAVEL EXPENSES

The district will pay for reasonable travel expenses for district employees, students, and Board members who travel outside the district for training, professional development, attendance at district-related meetings, or for other approved reasons related to their positions with the district. All persons traveling at the district's expense are expected to use good judgment, differentiate between expenditures for business and those for personal convenience, and avoid unnecessary fees and excessive charges. The district is tax-exempt and will not pay Missouri sales or use tax to any vendor or reimburse an employee or Board member for Missouri sales or use tax.

The following rules will apply to district employees unless the superintendent or designee determines that unusual circumstances justify an exception. Board members will follow this policy as well unless the Board or the Board president determines that unusual circumstances justify an exception. All exceptions will be documented in writing for auditing purposes.

Relocation

The district will not pay for or reimburse an employee for relocation travel expenses unless such expenses are included as part of an employee's benefit package as approved by the Board.

Authorization for Travel

District employees must obtain prior authorization from their supervising administrator or the superintendent for district-related travel before the employee is allowed to incur travel expenses. Requests to attend special area, state, or national meetings, including in-town meetings, at the district's expense must be made in advance on the required district form and submitted to the supervising administrator or the superintendent. Travel from home to the place of district-related business (administrative center, school, etc.) that occurs outside the normal working hours (evenings and weekends) may be approved for district-related business; however, routine travel from home to the workplace to home will not be approved.

Travel costs that are charged to a federal grant or fund award must first be approved in writing by the superintendent or designee who oversees that particular federal program and, when required, the state or federal contact overseeing the federal funds at the Missouri Department of Elementary and Secondary Education (DESE).

In general, the Board authorizes the superintendent to attend meetings and conferences in Missouri as long as the travel expenses are within the district's budget. However, the Board reserves the right to question all travel expenditures and, if necessary, limit future travel. The

Board or the Board president must first approve the superintendent's out-of-state travel if such travel is at the district's expense unless the issue is otherwise addressed in the superintendent's contract.

Payment Method

1. *Direct Payment by District* – Board members, students, and employees are required to register for meetings and make travel arrangements through the district whenever possible so that vendors are receiving payment directly from the district or through a district-issued purchasing card when available and authorized.
2. *Reimbursement* – Board members, students, and employees should only pay for travel costs and seek reimbursement from the district in situations where direct payment by the district is not possible or practical, such as mileage reimbursements or payment for parking fees. Under no circumstances will a Board member or employee be reimbursed above the amount authorized by the Internal Revenue Service (IRS) as reimbursable non-income for an employee.
3. *Per Diem* – In order to avoid claims that the Board member is receiving compensation in violation of state law, the district will not pay Board members, students, or employees a per diem amount for travel expenses.

Documentation

Original itemized receipts are required for all travel reimbursements with the exception of mileage. Employees seeking reimbursement must also complete and return the district's Travel Expense Report form along with a copy of the agenda and a copy of the original Request to Travel Out of District form, upon return from approved travel. All documentation must be submitted to the supervising administrator or designee within 30 days of the end of the travel. Expenses will not be reimbursed without the proper documentation and receipts.

Documentation for Use of Federal Funds

When federal funds are used for travel, the district must be able to justify the necessity of the travel to the federal program and demonstrate that the costs incurred were reasonable and consistent with the district's travel policy. Therefore, district staff, students or Board members using federal funds for travel must provide sufficient documentation to the superintendent or designee who oversees the applicable federal program. Such documentation may include but is not limited to, the following:

1. An agenda of the event attended.
2. A list of attendees at the event.
3. A written statement justifying the expense.
4. Evidence of prior written approval for the expense.

The executive director of finance or designee may require additional information when he or she determines it is necessary.

Specific Travel Rules

Traveling by Personal Vehicle

The district will pay for mileage when employees or Board members travel using their personal vehicles, but only for the actual distance necessary to attend the event and only if the employee or Board member has turned in the appropriate reimbursement form, is appropriately licensed to drive the vehicle and insured as required by law. The vehicle must be licensed as required by law. Employees and Board members transporting students will be reimbursed only if laws and district policies regarding the transportation of students are followed.

Individuals who are traveling to the same destination are required to share transportation unless an exception is granted by the superintendent or designee or unless the employee or Board member is willing to travel at his or her own expense. When sharing transportation, only the person whose vehicle is used may claim mileage.

The mileage allowance rate will be paid according to the current allowable IRS rate of reimbursement and represents full compensation for the costs of operating the vehicle, including fuel costs. The district will not cover physical damage to the private vehicle or loss of its personal property contents. Employees and Board members who choose to drive in lieu of flying when flying is considered more economical shall be reimbursed up to the amount of the air travel. Likewise, employees and Board members who choose to fly when driving is more economical will only be reimbursed for the amount that would have been incurred if the employee or Board member had driven.

Traveling by District-Owned Vehicles or Rental Vehicles

Employees and Board members may drive district-owned vehicles or rental vehicles only if they are appropriately licensed to drive the vehicle and insured as required by law. Employees and Board members transporting students must follow the laws and district policies regarding the transportation of students.

Employees and Board members are expected to use safe but inexpensive transportation services. Rental vehicles should be limited to mid-class or smaller economy vehicles unless a larger vehicle is needed to accommodate the number of persons attending or the price is the same or less to use a larger vehicle.

Employees and Board members who have been issued a purchasing card are required to use the card when purchasing fuel for district-related travel expenses using district-owned or rental vehicles; otherwise, the district will reimburse them for fuel purchased. The beginning and ending odometer reading for the trip must be included with the reimbursement request.

Parking and Other Travel Expenses

The district will reimburse employees and Board members for reasonable parking fees and road tolls incurred as a necessary part of the travel, as long as proper documentation is provided.

Airplane or Other Transportation

Employees, students, and Board members are required to secure the lowest available fares for commercial airplane, train, or other transportation services unless the fare would:

1. Require circuitous routing.
2. Require travel during unreasonable hours.
3. Excessively prolong the travel.
4. Result in additional costs that would offset the transportation savings.
5. Not meet the reasonable medical needs of the employee or Board member.

If a Board member, student, or employee relies on one of the listed exceptions, that exception must be approved and documented.

Business Travel Requiring Overnight Accommodations

The district will not pay for hotel expenses unless an overnight stay is necessary to attend the function or returning to the district would be unsafe or cause the Board member, student or employee to travel late at night.

In general, lodging arrangements must be made prior to departure and paid by the district directly or through the use of a district purchasing card. If advanced planning is not possible, the district will reimburse employees and Board members for the reasonable cost of single-occupancy hotel accommodations and a reasonable amount of gratuities. Conference or corporate rates must be utilized when available. Additional costs associated with higher-than-single-occupancy rates

(spouse, children, or guest) are not reimbursable and must be paid by the employee or Board member prior to checkout.

Meals

Employees and Board members are expected to limit meals to a reasonable expense amount. The district will reimburse for gratuity of up to 20 percent of the meal cost. The district will not reimburse employees or Board members for alcoholic beverages, nor will the district reimburse employees, students or Board members for the cost of meals that will be paid for or reimbursed by the district as part of the registration fees. The maximum allowed for meal reimbursement will be reviewed annually and stated in the administrative procedures.

Seminar and Registration Fees

Employees, students and Board members should register for seminars and conferences in advance so that the district may pay directly for the registration. In unusual situations where an employee, student, or Board member must pay directly for such expenses, the district will reimburse at the lowest rate available if an adequate reason is provided. Requests for reimbursement must be accompanied by a receipt. The district will only pay for late registration fees when there is a valid reason the Board member, student or employee did not register earlier.

Unauthorized Expenses

The district prohibits any expense that is unauthorized, excessive, or unnecessary as determined by the superintendent or designee. Unauthorized expenses include, but are not limited to:

1. Costs associated with the travel of a spouse, child, or other person accompanying an employee or Board member.
2. Care of a dependent of a Board member or employee during the course of the travel
3. Alcoholic beverages.
4. Snacks in addition to regular meals.
5. Personal expenses, including personal communication expenses and laundry.
6. Entertainment, unless the entertainment expense is part of the registration for the event in which the employee or Board member is participating and the expense is business-related and typical for the event. These expenses should be approved by the employee's supervisor before the trip begins.
7. Expenses for travel extending beyond the time required for the meeting or business unless it is in the district's financial interest to extend the travel to obtain rate advantages.
8. Expenses incurred by non-employees traveling with the staff member or Board member,

including room surcharges.

9. Fines for parking or traffic violations.

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Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted: October 18, 2023

Supersedes: DLCA 6/14/2017 and DKCA 04/23/08, 10/04/00, 05/1988

Cross Refs: BHA, Board Training and Development
GBCC, Staff Use of Communication Devices

Legal Refs: 5 C.S.R. 30-261.045
2 C.F.R. § 200.474

Parkway C-2 School District, Chesterfield, Missouri