

**BOARD AGENDA ITEM**

**September 13, 2011**

**SUBJECT:**

Amendment to Policy DKC (Expense Authorization / Reimbursement)  
First Reading

**BACKGROUND:**

All Board Policies relating to compensation, including reimbursements for travel expenses, have traditionally been limited by, or subject to, available state funding. At various times during major funding shortfalls, substantial measures have been necessary in order to meet budgets with available funding. In some instances travel and supply accounts have been reduced by as much as fifty per cent. By implication, these emergency measures (which may last for an indeterminate period of time) become, to the extent necessary, implicit or express limitations on what might otherwise be considered expected benefits under one or more policies of the Board of Education. The purpose of this amendment is merely to state expressly those circumstances as related to travel in order to prevent any misapplication or misinterpretation of the policy.

**ADMINISTRATIVE CONSIDERATION:**

The minor amendments to Policy DKC are an affirmative expression of the reasonably understood circumstances that have applied to travel and supply accounts during the past several years.

**RECOMMENDATION:**

Approve the proposed changes on first reading.

**ATTACHMENT:**

- 1) Policy DKC with proposed amendments.

**PREPARED BY:**

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## **Policy DKC Expense Authorization/Reimbursement**

Issued 8/06 8/11

Purpose: To establish the basic structure for expense authorization/reimbursement for district employees.

District employees who have prior authorization from the employee's supervisor to travel will be reimbursed for approved incurred expenses subject to available funding. Out-of-District travel has priority for reimbursement under the terms of this policy. Out-of-District travel may be authorized at the employee's expense where funding is not available, but Out-of-District travel will not be mandated unless funding is available for such travel. Periodic In-District travel for administrative staff, and certain certified and professional employees, including, but not limited to, in-service and other required staff meetings, student-related hearings, and routine operational needs or responsibilities, may constitute a reasonable expectation for such employees' responsibilities, and may be required whether or not reimbursement funding is available. Any reference to In-District travel within this policy is subject to the provisions of this paragraph.

### **Mileage**

When traveling by private conveyance, in or out of the district, mileage will be documented with a "trip record" form showing destination and number of miles driven. Employees will be reimbursed for mileage at the prevailing rate allowed by the Internal Revenue Service. When traveling by airplane, bus, train or any other form of public transportation, the employee will be paid the actual cost of the ticket, a copy of which must be submitted with the travel voucher.

Travel will be conducted by the most economical means, as determined by the district superintendent or his/her designee. Public transportation rates must not exceed those for tourist or coach class accommodations. First class accommodations may not be used except in cases of emergency and must be fully explained on the travel voucher. Taxi fare will be reimbursed at the actual cost and a receipt will be obtained. Rental car cost will be documented by receipt or duplicate credit card bill and will be submitted with the travel voucher. An employee finding it necessary to rent a car while traveling on district business must have prior approval from his/her supervisor and must request the commercial discount rate.

### **Lodging expenses**

Lodging expenses will be fully reimbursed for a single room rate or one-half the cost of a double room shared with another district employee. Employees are expected to obtain reasonably priced accommodations. Supporting receipts and original paid bills covering lodging accommodations must be submitted with the travel voucher. No reimbursement for overnight accommodations will be paid within 50 miles from the official headquarters and/or residence of the employee unless for multi-day activities and with prior approval from his/her supervisor.

It will be the responsibility of the employee's supervisor to provide the monitoring of the charges for lodging which are claimed, in order to determine if such charges are reasonable, taking into consideration location, purpose of travel or other extenuating circumstances.

**B-8**

**Attachment**

**Meals**

Meals will be reimbursed according to the district's meal allowance when an employee is traveling on official business. Fixed costs for banquets, luncheons or other meals over which the employee can exercise no control will be reimbursed at full cost.

Annually, prior to July 1, the comptroller will prepare a meal allowance table that will indicate the number of meals daily for which the employee may be entitled to claim reimbursement. The maximum cost per meal allowable will be based on the prevailing rate as published by the general service administration. Upon approval by the district superintendent, the meal allowance table will be used to determine the amount an employee may be reimbursed.

**Gratuities**

Gratuities or tips are allowable up to a maximum of 15 percent of the cost of meals. When possible, tips should be included in checks for meals. Gratuities for other services, i.e., bell hops, maids, taxi drivers, porters, etc., are to be limited to amounts that are reasonable and customary, as determined by the approving authority.

**Parking**

Parking fees are reimbursable for district-owned and privately owned vehicles, including the period of time a vehicle is left in an airport, train or bus parking lot while an employee is traveling by public transportation. Supporting receipts must be submitted with the travel voucher.

**Travel advances**

Travel advances are not permitted to exceed the total estimated cost of the trip, upon approval of the employee's supervisor. Requests for travel advances must be submitted to the department of business services at least one week prior to departure (except in cases of emergency) on a form to be provided by the district. The employee will make a full accounting within 10 working days after return to the district.

**Insurance**

Travel insurance is not a reimbursable expense.

Adopted 1974; Revised 9/29/81, 9/27/83, 12/14/93, 2/8/94, 10/9/01, 8/8/06