BOARD AGENDA ITEM

June 9, 2015

SUBJECT:

Policy DKC – *Expense Authorization/Reimbursement* – **Final Reading**

BACKGROUND:

The District's Policy DKC provides guidance for reimbursements for Board and staff related to travel, meal reimbursements, lodging expenses, and mileage allowances. As state or federal guidelines change, the Board updates its policy to be consistent therewith.

ADMINISTRATIVE CONSIDERATION:

The proposed revisions to this policy are prompted by language in Proviso 117.21 (2014-2015) which limits meal reimbursements to $25/$32. There is similar language in a proviso for the year 2015-2016, but it appears that it may be found in Proviso 117.20 in the latest version. Additionally, the South Carolina Department of Education has added language to its "Assurance, Terms and Conditions for Federal Awards" document that also includes the $25/$32 meal reimbursement limits.

RECOMMENDATION:

Adopt the proposed changes on final reading.

ATTACHMENT:

Proposed amendments to Policy DKC – *Expense Authorization/Reimbursement*

PREPARED BY

Tray Traxler, Comptroller
William H. Burkhalter, Jr., General Counsel

Policy DKC Expense Authorization/Reimbursement

Issued 8/06

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.

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. Mileage between an employee's home and his/her primary or regular work location is not reimbursable. These costs are considered personal commuting expenses and must be subtracted from miles driven. For example: If an employee's regular commute is 10 miles and he/she drives 25 miles to a school prior to reporting to his/her primary work location, he/she may request reimbursement for 15 miles (25 miles driven – 10 miles regular commute = 15 additional miles driven). If that same employee drove to a school that is five miles from his/her home, he/she cannot claim reimbursement (the miles driven were less than his/her regular commute). In simplest terms, reimbursement can only be requested for any additional mileage incurred by an employee.

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.

Meals

Meals will be reimbursed according to the district's meal allowance when an employee is traveling on official business. Meals will be reimbursed at maximum rates of $25 per day for in-state travel and $32 per day for out-of-state travel. Fixed costs for banquets, luncheons or other meals over which the employee can exercise no control will be reimbursed at full cost.

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

The School District of Aiken County