

Billings School District 2

FINANCIAL MANAGEMENT

Expense Authorization/Reimbursement

Travel Reimbursement, Gifts & Other Expenses

The same general procedure shall apply to all personnel and District officials with regards to reimbursement of expenses with District funds. This procedure addresses employee expenses incurred as a result of travel and the purchase of gifts. The Pcard should relieve the employee of all expenses when traveling minus meals. This procedure shall be as follows:

Travel

District-related travel is defined as attendance at conferences, meetings, etc., that require the employee to be absent from their normal place of work. All costs associated with these functions, including mileage, registration fees, lodging, transportation, shuttles, taxi's , Uber etc., are paid using the District Pcard. Meals are reimbursed, but only at the Districts current per diem rates.

District Travel Reimbursements Require:

1. Travelers identify the purpose of travel.
2. An explanation of how the expenses are business related and necessary.
3. All participants need to be identified when the District or Conference pays meal costs.
4. Original receipts for all travel expenses except mileage and meals need to be submitted with the Pcard. (If a receipt is not available, a notation should be included with an explanation signed by the employee and the appropriate supervisor.) A missing receipt form must be completed and attached to the statement with the other charges and a copy sent to the Program Administrator. **A copy of the Conference Agenda/Registration and Leave Request must accompany the Travel Reimbursement Claim Form.**

Non Travel Related Expenses

1. Employees and parents **will not be reimbursed** for products or services as all purchases must be completed using the District Procurement Card (Pcard). Employees and parents must review and sign User Agreement form to use the Pcard.

Approving Authority

Travel for District business is guided by the travel procedure, **regardless of the source of funds**. If any travel expenses are paid by the District are also paid by a separate entity, that entity's travel reimbursements would apply; however, District pre-approval for travel is still required.

If travel expenses paid by the District are paid by a separate entity, the employee must reimburse the District.

Individuals who travel are responsible for obtaining necessary approval prior to departure or expenditure of District funds. A Leave Request for all out-of- District travel is required. "Employee Request for Absence", and "Travel Reimbursement Claim" must be submitted to the appropriate supervisor for approval at least two weeks prior to the departure date.

Prepayment of Expenses

Payments for accommodations and registration fees can be paid by the school or department secretary via the use of a District Pcard or by preparing a purchase order for payment directly to the appropriate vendor.

Extended Stay

Travelers are expected to return promptly when District business is completed, unless it is more economical to the District for the traveler to remain overnight. If so, reimbursement will be made for the extended trip provided written documentation is included on the "Employee Request for Absence" and the Travel Reimbursement Claim form and approved by the appropriate supervisor. Travelers who extend a trip for personal reasons are responsible for all expenses caused by the extended stay.

Reimbursement Claims

Claims for expenses incurred while on authorized travel must be submitted to accounts payable for payment within 30 days from date of return, complete with all required signatures and documentation, Conference/Agenda/Registration and the approved Leave Request. Per Diem and mileage should be the only items reimbursed as the District Pcard pays all other expenses. Expenses for foreign travel should be translated into U.S. dollars at the exchange rate at the time the expense was incurred. Conversion rates should be included as part of the documentation attached to the form.

Meals

Meals will be reimbursed at the following per diem rates: breakfast \$10, lunch \$12, dinner \$23. Administration shall set the amounts for breakfast, lunch, and dinner whenever the rates change.

Meal Per Diem will be allowed if the employee is in a continuous travel status during the following times: Travel status is identified as the period beginning with the departure time, either from the employee's work area or personal residence and ending upon the return to the employee's work area or personal residence.

1. Breakfast: For continuous travel for more than 3 hours between the hours of 12:01 am and 10:00 am.
2. Lunch: For continuous travel for more than 3 hours between the hours of 10:01 am and 3:00 pm.
3. Dinner: For continuous travel for more than 3 hours between the hours 3:01 pm and 12:00 am.

No meal per diem will be allowed for those meals included in conference or registration fees (including continental breakfast) unless special dietary needs cannot be accommodated.

In-District Meal Reimbursement

Expenses for meals within the District are not reimbursable unless it is necessary for the employee to conduct business during the meal. An explanation of the nature of the business is required as well as the names and positions of others attending. Employees requesting reimbursement must complete the "In-District Meal Reimbursement Claim Form." This form must be signed and coded by the employee's immediate supervisor and forwarded to the accounts payable office.

There shall be no reimbursement for the purchase of alcoholic beverages either within or outside of the District

Lodging

Lodging is paid using the District Pcard when travel is 60 miles beyond the employee's normal place of work and where the travel requires multiple days. When traveling within state, employees shall stay at a hotel/motel that provides the state governmental rate, if available. When traveling to a convention or conference, the District shall pay for lodging at the most economical conference rate offered by the sponsoring agency unless there are not rooms available at this rate. Additional costs associated with higher-than-single- occupancy rates (spouse/children/guest accompanying employee) are not reimbursable and must be paid by employee prior to check out.

Personal expenses such as guest meals, in-room movies, liquor, etc. are not reimbursable and must be paid by the employee prior to check out.

Transportation

The District Pcard is used for all transportation.

Other Travel Expenses:

Other travel expenses, i.e.: registration fee, baggage fee, fax, parking, taxi fares, Uber, shuttle service, car rental (upon prior approval) must be purchased using the District Pcard and using the most economical means available.

Unallowable Expenses

The following are some expenses not allowed, either by law or by the constraints of District policy. This should not be considered an all-inclusive list of unallowable expenses.

1. Alcoholic beverages
2. Meals or snacks other than meal per diem allowances
3. Personal postage

4. Memberships (other than those previously approved professional memberships)
5. Non-official school functions
6. Personal entertainment (including the cost of in-room movies)
7. Expenses for travel extending beyond the time required for the meeting or trip (unless it is in the District's financial interest to extend the travel over a Saturday night because of certain rate advantages)
8. Fines for parking or traffic violations
9. Purchase of tickets or passes for personal entertainment (i.e. sporting events, theatre, concerts, etc.)
10. Expenses incurred by non-employees traveling with the authorized traveler including room surcharges.

Mileage

Mileage is reimbursable at the applicable Internal Revenue Service rate at the time of travel. Mileage claimed shall not exceed the actual distances traveled. Mileage reimbursement for out-of-state trips cannot exceed the cost of the same trip using commercial travel arrangements. Mileage associated with conventions, conferences and other expenses must be reported on the "Travel Reimbursement Claim Form".

Mileage reimbursements for daily travel within District are reported on the "Monthly Mileage and Other Expense Report" and must be completed using the on-line form and rates provided. Submit in accordance with the guidelines below.

Reimbursement mileage covers travel beyond the employee's normal commute. For example, if an employee has a meeting at Skyview High School and his home is closer to Skyview than to his normal work location, he would not be eligible for mileage reimbursement. If the employee's home to office travel were fewer miles than the home to Skyview miles, the additional miles traveled beyond the home to office mileage would be reimbursable. For example, if the home to office mileage is 15 miles and the home to Skyview mileage is 20, the employee could be reimbursed for 5 miles.

1. Mileage reimbursements must be submitted monthly unless the requested dollar amount does not meet the \$50.00 minimum. For calendar and fiscal year end mileage reimbursements see the following guidelines:
 - Mileage reimbursements must be submitted through December 31 of any given year (the IRS rate typically changes on January 1). The January deadline for submitting mileage incurred through December 31 is January 31.
 - Mileage reimbursements must be submitted through June 30 of any given year (the new budget year begins on July 1). The July deadline for submitting mileage incurred through June 30 is July 15.

Advances

No travel advance will be made for less than \$200.00. Travel advances must be submitted at least ten days before travel. Advances will not be given more than thirty days before travel.

All advanced travel payments must be accounted for, with required receipts, to the Business Office within 10 working days of the employee's return. Any unused advance must be paid back to the District. Failure to do so may result in disciplinary and/or legal action against the employee. Failure to provide adequate accounting may result in denial of all future travel payments to the employee's department until the travel advance is accounted for properly.

Personal Reimbursements

1. Employees and non-employees **will not be reimbursed for products or services**. All district purchases will be made using the District Procurement Card (Pcard).
2. The District requires purchase of goods or services be made within established purchasing procedures through the Business Office. The District Procurement Card (Pcard) is the primary method of purchasing.
3. If a non-employee is volunteering their time to help with an activity, they may check out a District Pcard (upon signing a User Agreement) to purchase pre-approved products or services. Non-employees will not be reimbursed for any supplies or services.

Gifts

Flowers and gifts may be charged to the district in cases of loss, tragedy, extended illness, special recognition (one-time significant events), etc., if they are sent by a group rather than an individual and approved by the Superintendent.

Flowers and gifts cannot be charged to the district for occasions such as holidays, birthdays, anniversaries, **Administrative Assistant's Day** (regardless the funds) or any other recurring events.

Gifts in the form of cash or gift cards cannot be given to employees.

See: 7320-P8 Gift Card Procedure

Implementing Policy 7320 Purchasing

Cross References: 6430 Development of Administrative Procedures
 7320-P2 Procurement Card Purchasing Procedure
 7320-P8 Gift Card Procedure

Legal References:

Procedure History:

Issued by Superintendent on: December 14, 2005
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