



Travel Expense Reimbursement Policy and Procedure

1. PURPOSE

This policy governs the making of travel plans incurred by school employees whose travel expenses are paid by OES. The goal of the policy is to provide clear guidance for employees traveling on school business.

2. SCOPE OF POLICY

This policy addresses reporting responsibilities for OES-reimbursed travelers as well as authorization duties of those who approve expenditures. More stringent budget constraints may be applied at the departmental level.

3. RESPONSIBILITY OF APPROVERS

- A. Approver shall ensure compliance with this policy when they authorize the travel in advance.
- B. Whenever possible, Approver shall provide for the establishment and utilization of an OES credit card for pre-payment of authorized registration costs for classes, meetings, seminars, conferences, etc.
- C. Approver's signature on the Travel Reimbursement form certifies that:
 - 1) The travel expense was incurred while conducting OES business.
 - 2) Information contained on the expense report and in the attached documentation is accurate and in accordance with this policy.
 - 3) The expenditure is charged to the proper account.
 - 4) The travel expense meets applicable guidelines.

4. RESPONSIBILITY OF TRAVELERS

Trip planning. Travelers are responsible for effective trip planning and to assure OES funds are prudently spent. Travelers must consider reasonableness of cost, efficiency of time, and safety in planning their travel arrangements. Subject to supervisor approval, employees traveling by air to destinations outside the United States may purchase additional legroom.

Long-Distance and/or Overnight Travel Pre-Trip Approval. Travel of greater than 100 miles and/or overnight travel and related expenses (such as mileage, airfare, lodging, meals, rental car, etc.) must be authorized in advance by the employee's supervisor.

A pre-trip approval is needed when:

- 1) The employee is required to conduct school business traveling a distance of greater than 100 miles one-way.

- 2) The employee is required to stay overnight to attend a meeting or event.
- 3) The employee will incur airfare expense.
- 4) The employee is renting a vehicle.

A pre-trip approval may also be authorized for recurring meetings the employee is required to attend during the course of the year.

Approval may take the form of an email.

Daily Expense Limits. Meals or lodging or other travel related incidental expenses will be reimbursed at the lesser of actual cost up to the following daily limit rates (per diem) according to IRS regulations for each city/state. Daily rate limits are established with reference to specified city destinations within the continental U.S. each October 1st by the U.S. General Services Administration (GSA). The Business Office will publish the rates to be used in the next calendar year when released by the GSA. Rates identified by the Business Office are to be used during the entire calendar year. GSA information may be viewed at: <http://www.gsa.gov/portal/category/100120>. Please check with your supervisor or the Business Office if the IRS/GSA per diem rates for the area to which you are traveling are less than needed for reasonable accommodation.

It is up to the employee to allocate the per diem among expenses and to use good judgment to minimize travel expenses whenever possible. All expenses must be justified on an expense report with actual receipts attached. OES does not automatically reimburse at the per diem rate; expense receipts are required and the above rates are for full-day travel. Proration will be required for less than full days.

Methods of payment. Methods of payment. Travelers are responsible for paying for their various travel expenses via school credit card as much as possible, retaining all receipts for cash and credit transactions. Receipts should include detailed information such as the name of the trip, which meal the receipt covers, how many people the receipt covers, etc.

Meals. Meals are reimbursed based on actual itemized receipts. Consult current per diem rates in the destination location for guidelines when planning your travel meal budget.

Mileage. The mileage reimbursement rate for use of a personal vehicle shall be equal to the federal rate at the time of travel as found at www.irs.gov. Local mileage between workplaces may be reimbursed if not served by OES-provided alternative transportation means or as otherwise approved by the applicable approver. Reimbursement for mileage and incidental expenses must be submitted monthly as directed by the Accounting Department. Route should be tracked and a copy submitted as backup in order to be reimbursed. Reimbursement is for travel from start to finish of the trip. Whenever possible, employees traveling to the same destination by car are

encouraged to commute in the same vehicle.

Non-OES travel expenses. Incremental travel costs for companions of the traveler will not be paid by OES, except in the case of the spouse/partner of a job candidate. The spouse/partner expense reimbursement may be used one time only.

Insurance. Insurance and collision damage waivers offered through rental car agencies for business travel in the Continental United States, Alaska, Hawaii and Canada should not be accepted and are not reimbursable because they are redundant of insurance coverage provided by OES. Insurance in foreign countries other than Canada is recommended and the cost is reimbursable. Travel or trip insurance should likewise be declined.

Reimbursement timelines. All travelers must submit an accounting of all travel expenses, including receipts, incurred upon the completion of the trip, no later than two weeks of completed travel. The maximum reimbursement for travel and meals is determined by the prevailing IRS Guidelines, with any exceptions requiring approval by the employee's supervisor. Employee travelers must review and sign their own Travel Reimbursement Requests. Travelers may not authorize reimbursement of their own expenses as the approver.

Reimbursement will cover actual costs of travel, meals, lodging, and other directly related business expenses, and normally include:

- a. Lodging (hotel, motel or other appropriate accommodation)
- b. Meals during travel
- c. Car rental fees for the most economical vehicle that meets the travel need
- d. Airfare or train fare in coach or economy class, or the lowest reasonable fare and if applicable, reasonable baggage fees
- e. Fares for shuttle or airport bus service; costs of public transportation or other ground travel and airport parking

Failure to comply with all the components of the expense reporting process may result in the employee not being reimbursed. Abuse of the travel reimbursement policy, including unreasonable expenses, falsifying expense reports to inflate costs or to reflect costs not incurred by the traveler, constitutes grounds for disciplinary action, up to and including potential termination of employment.

5. RESPONSIBILITY OF THE BUSINESS OFFICE

- A. The Business Office shall maintain a business expense reimbursement arrangement that meets specific conditions of the IRS Qualified Plan Rules, as well as the guidelines of other regulatory agencies. Requests for travel advance funds and reimbursements that do not satisfy the OES Travel Policy and Procedure, including the time deadlines for submitting such requests,

may result in taxable income to the business traveler, and may also be denied payment or reimbursement.

- B. Accounts Payable shall promptly reimburse authorized business travel costs that are properly documented and approved within the guidelines of OES policy.
- C. The Business Office may provide forms, protocol and other procedures deemed necessary or convenient to carry out this policy.

6. EXCEPTIONS

The CFO may authorize an exception to this policy on a case-by-case basis when to do so will, in the judgment of the CFO, be cost effective or better advance OES' interests.

Responsible Office: Business Office