

**STAPLES MOTLEY ISD #2170 POLICY #412
MILEAGE & EXPENSE REIMBURSEMENT**

I. PURPOSE

The purpose of this policy is to identify school district business expenses that involve initial payment by an employee and qualify for reimbursement from the school district, and to specify the manner by which the employee seeks reimbursement.

II. AUTHORIZATION

All school district business expenses to be reimbursed must be approved by the supervising administrator. Such expenses to be reimbursed may include transportation, meals, lodging, registration fees, required materials, parking fees, discretionary tips (up to 20%), and other reasonable and necessary school district business-related expenses.

III. REIMBURSEMENT

- A. Requests for reimbursement must be itemized on the official school district form and are to be submitted to the designated administrator. **Detailed** Receipts for lodging, meals, commercial transportation, registration, and other reasonable and necessary expenses must be attached to the reimbursement form.
- B. Automobile travel shall be reimbursed at the federal rate. Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.

IV. AIRLINE TRAVEL CREDIT

- A. Employees utilizing school district funds to pay for airline travel are required to ensure that any credits or other benefits issued by any airline accrue to the benefit of the school district rather than the employee.
- B.
 - 1. To the extent an airline will not honor a transfer or assignment of credit or benefit from the employee to the school district, the employee shall report receipt of the credit or benefit to the designated administrator within 90 days of receipt of the credit or benefit.
 - 2. Reports of the receipt of an airline credit or benefit shall be made in writing and shall include verification from the airline as to the credit or benefit received. Reimbursement for airline travel expenses will not be made until such documentation is provided.
- C. Employees who have existing credits or benefits issued by an airline based upon previously reimbursed airline travel for school district purposes will be required to utilize those credits or benefits toward any subsequent airline travel related to school district purposes, prior to reimbursement for such travel, to the extent permitted and/or feasible.
- D. The requirements of this section apply to all airline travel, regardless of where or how the tickets are purchased.

V. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES

The superintendent shall develop a schedule of reimbursement rates for school district business expenses,

including those expenses requiring advance approval and specific rates of reimbursement. The superintendent shall also develop directives and guidelines to address methods and times for submission of requests for reimbursement.

VI. RESPONSIBILITY

- A. Responsibility for compliance with this policy is three-fold:
 - 1. The employee submitting the request for reimbursement is responsible for assuring that a public purpose was fulfilled and for providing adequate documentation as required in this procedure.
 - 2. The supervisor who signs the reimbursement request is responsible for assuring that a public purpose was accomplished by the employee making the expenditure, that proper documentation is in place, and that District purchasing procedures could not have been reasonably used to make the expenditure.
 - 3. Designated Business Office officials are responsible for assuring that the reimbursement form is properly completed and that the proper supervisory signature is in place on the form.

- B. If the Superintendent, or designee, or the School Board determines that a public purpose was not met by the incurring of the employee expense, the claim will be denied and the expenditure shall become the responsibility of the employee.

- C. The District will not reimburse an employee to the extent an expense is beyond the reasonable needs of fulfilling the business purpose of the occasion.

- D. A supervisor who gives advance approval of an employee business expense may impose particular conditions on the expense including, but not limited to, the maximum amount approved for reimbursement.

- E. In no event will the District reimburse an employee for the cost of any alcoholic beverages, entertainment expenses or expenses for a spouse, companion or child while the employee is on District travel status. The District also will not reimburse any employee for costs that the District cannot pay or bear under applicable law. This would include expenses such as laundry, movies, personal phone calls, snacks and sales tax for which the district is exempt.

- F. Expenditures for which reimbursement to an employee is permitted:
 - 1. Approved mileage to and from District-related functions and between buildings of the District. Mileage shall be paid to employees at the current Internal Revenue rate. When leaving from home, mileage will be reimbursed based on the lesser of distance from the employee's work site to destination and back to the employee's work site or from the employee's home to the destination and back home. Mileage is not paid if the total mileage drive is less than the employees regular commute distance from home to work.

 - 2. Meals, plus tips, will not exceed the following: breakfast \$11, lunch \$14 and dinner \$20 per day not to exceed \$45.00 per day. When a meal is included in the registration of an event, or is paid for by another source, reimbursement for that meal is not permitted.

 - 3. Approved ground transportation and other allowable incidental expenses incurred while traveling on behalf of the District. Use of the least expensive form of ground transportation is

encouraged. Exceptions are permitted when circumstances such as location, distance, or presentation materials dictate use of a taxi or car rental.

4. Commercial lodging not to exceed the single room rate, unless two employees use the same room.
5. Expenditures incurred for internet hook-up will be reimbursed only when incurred for school business and only when approved in advance by the supervising administrator.
6. Commercial transportation not to exceed "coach" air rate. If a personal vehicle is driven in lieu of commercial air transportation, employees will be reimbursed the actual costs incurred not to exceed "coach" air fare.
7. Emergency purchases for which the normal purchasing process is not timely.

Legal References: Minn. Stat. § 15.435 (Airline Travel Credit)
Minn. Stat. § 471.665 (Mileage Allowances)
Minn. Op. Atty. Gen. 1035 (Aug. 23, 1999) (Retreat Expenses)
Minn. Op. Atty. Gen. 161b-12 (Aug. 4, 1997) (Transportation Expenses)
Minn. Op. Atty. Gen. 161B-12 (Jan. 24, 1989) (Operating Expenses of Car)

Cross References: MSBA/MASA Model Policy 214 (Out-of-State Travel by School Board Members).