

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. This procedure shall be as follows:

Travel

The District's travel procedures ensure that employees are reimbursed for the cost of approved District related travel, that all reimbursed expenses are properly documented and that all reimbursed travel is within the district travel requirements. District-related travel is defined as attendance at conferences, meetings, etc., that require the employee to be absent from their normal place of work.

District Travel Reimbursements Require:

1. Travelers identify the purpose of travel.
2. An explanation of how the expenses are business related and necessary.
3. That all participants are identified when meal/meeting costs are paid by the District.
4. That all participants are identified when costs for multiple employees are reimbursed to a single employee (This would apply to mileage and lodging).
5. Original receipts for all travel expenses are required except for meals, all meals are paid by per diem. (If a receipt is not available, a notation should be included with an explanation signed by the employee and the appropriate supervisor.) A copy of the Conference Agenda/Registration must be provided with the Travel Reimbursement Claim Form.

Non Travel Related Expenses

Employees and parents will not be reimbursed for products, supplies, or services. All purchases must be made using the District Procurement Card (Pcard).

Approving Authority

Travel for District business is governed by the travel procedure of the District, regardless of the source of funds. If travel expenses are to be paid solely from resources provided by a separate entity, that entity's travel reimbursements would apply; however, District pre-approval for travel is still required. If any travel expenses paid by the District are also paid by a separate entity, the employee must reimburse the District.

The District only reimburses faculty and staff for approved, necessary, and reasonable travel expenses incurred while conducting business for the District. All lodging, airfare, rentals, baggage costs and other travel related expenses must be paid using the District Procurement Card. Individuals who travel are responsible for obtaining necessary approval prior to departure or expenditure of District funds. This request 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 finalized by the school or department secretary via the use of a District Procurement Card 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 "Out of District Travel Reimbursement Claim Report" 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 of date of return, complete with all required signatures and documentation. Original receipts are required for all travel reimbursements with the exception of meals. 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. Reimbursable expenses are submitted using the "Travel Reimbursement Claim" form.

Meals

Meals will be reimbursed at the following standard U.S. General Services Administration per diem rates for the State of Montana. The total daily meal reimbursement allowed shall be at the applicable U.S. General Services Administration standard rate for the State of Montana. Administration shall set the amounts for breakfast, lunch, and dinner whenever the U.S. General Services Administration rates change.

Meals per diem will be allowed if the employee is in a continuous travel status during the following time periods: 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.

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. There shall be no reimbursement for the purchase of alcoholic beverages either within or outside of the District. Employees requesting reimbursement must complete the "In-District Meal Reimbursement Claim Form." The form must be signed by the employee's immediate supervisor and forwarded to the accounts payable office.

Lodging

Lodging is reimbursable if and when the travel event is 60 miles beyond the employee's normal work area and where the travel requires multiple days. Reimbursement is based on an actual cost that is reasonable and necessary. 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. Room service is subject to the meal limitations outlined above.

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

Any unused portion of airline tickets should be returned immediately. Travelers should seek to obtain the most reasonable parking and ground transportation arrangements consistent with safety and travel timelines. Airport shuttles or two round trip local mileage trips to and from the airport to drop off and pickup a traveler in lieu of parking are reimbursable expenses. A credit card statement or an original printed receipt indicating the check number used is sufficient documentation for transportation reimbursements.

Car Rental

Travelers should rent vehicles from the preferred vendor when available, Enterprise and National for domestic travel when needed during a business trip, at the discretion of each traveler's reporting line and/or funding source.

The size and class of the rented vehicle should be reasonable and appropriate for the number of intended passengers. Travelers should only rent vehicles in the following classes: economy, compact, intermediate, standard, full-size, minivan, cargo van, and pick-up truck. Travelers may not rent vehicles in the following classes without justification and approval from the appropriate Supervisor or designee: premium, luxury, small sport utility, large sport utility, or convertible.

The rental of 15 passenger vans is not allowed when transporting students.

Reminder: The District Pcard is used for all transportation costs so no reimbursement is needed. All travelers must retain and submit original detailed receipts that support proof of payment for Pcard reconciliation. Travelers are responsible for returning the vehicle with a full tank of fuel to avoid additional charges. Travelers may not choose the prepaid fuel service option, whereby a renter pays for fuel in advance instead of refueling the car.

UBER and LYFT are acceptable vendors for transportation to and from the airport and conference site only.

Other Travel Expenses:

Other travel expenses, i.e.; registration fees, faxes, parking, taxi fares, shuttle service, car rental (upon prior approval) will be paid using the District Procurement Card (Pcard). All reimbursable expenses must be business-related and necessary for the travel.

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. These expenses shall not be reimbursed or paid directly by the District.

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. Business cancellation or trip life insurance or cancelation insurance
11. 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 reported on the "Travel Reimbursement Claim" form should be reported in conjunction with those expenses on the form.

Mileage reimbursements for daily travel within District are reported on the "Monthly Mileage and Other Expense Report" and must be submitted in accordance with the guidelines below.

Reimbursement mileage covers travel above and 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 advances will be given.

Personal Reimbursements

1. Employees and non-employees will not be reimbursed for products, supplies or services. All district purchases must 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 goods or services. Non-employees will not be reimbursed for any supplies, products 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, or any other recurring events.

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

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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