Reimbursement for Travel, Professional Meetings and Conferences

Expense Reimbursement

All professional leave requests must be submitted through the District's online ProLev system at least 2 weeks in advance of the event and must be approved before entry into time and attendance. If the event requires a substitute or out-of- town travel, please enter your request 4 weeks in advance of the event.

It is the responsibility of all District employees to exercise due care in the expenditure of District funds, to maintain records of all expenses, and to submit the required expense reports with supporting original itemized receipts in a timely manner. Employees must submit their expenses as soon as possible, and no later than 60 days after the expenses were paid or after the date of return from travel to avoid taxability under IRS Accountable Plan rules.

Failure to submit complete documentation (including itemized receipts) or to meet the 60-day timeline may result in the reimbursement being treated as taxable income and reported on the employee's W-2. The district follows IRS "accountable plan" rules to ensure all reimbursements are non-taxable when substantiated properly and submitted on time.

Expenses incurred by employees that are reimbursable are those that are considered customary and ordinary relating to school business travel. These expenses include fees for conferences and meetings, transportation, meals, and lodging. Expenses that are excessive in relation to the services received will not be reimbursed.

If school business travel is combined with personal travel, the District will not reimburse the employee for the portion of the trip related to personal travel.

Registration

It is the District's practice to pay registration fees for conferences and meetings directly to the vendor for which the participant's attendance has been approved. Details related to the conference, including the dates and agenda, should be submitted with the purchase requisition.

Registrations in which vendors accept only credit card payments must have a valid purchase order entered through the procurement system. Please contact the purchasing department team, who will assist in processing the payment with an approved district credit card after the purchase order is issued.

Transportation

Transportation expenses should be kept to a minimum commensurate with good judgment.

Air Travel

The required class of service is the lowest applicable coach fare available. Any upgrades or enhancements are considered personal expenditures and will not be paid for by the District. Air carrier selection cannot be biased by any traveler's frequent flyer affiliation or personal

preferences. If booked through the District, a copy of the itinerary must be attached to the purchase order or if the traveler paid personally, provided as an itemized receipt when requesting expense reimbursement including proof of payment. Employees who choose to book air travel themselves will not be reimbursed until travel has been completed.

Travel arrangements shall include arrival the day before or the day of the conference with departure on the last day of the conference or the following day based on availability and pricing. Employees extending their stay are personally responsible for all costs, including increased airfare due to the extension.

Rental Vehicles
Rental vehicles are only to be used when no other transportation is available, or when alternate transportation would be more expensive or impractical. Employees should rent the most economical class size vehicle to adequately accommodate the people traveling. Any upgrades or enhancements are considered personal expenditures and will not be paid for by the District. It is recommended that employees contact their personal insurance carrier prior to renting a vehicle to determine if there is a need to purchase supplemental insurance coverage. Use of certain credit cards may permit waivers of some or all the rental carrier's insurance options.

Ground Travel
Employees should utilize good judgment in determining the least expensive means of available ground service between destinations (taxis, Uber, Lyft, shuttle service). When available, complimentary hotel shuttle vans and buses should be utilized. Shared ground transportation (e.g., shuttles, ride-share services, taxis) should be used when available and cost-effective.

The District will reimburse reasonable gratuities for taxis or other required ground transportation when provided as part of the itemized receipt.

Personal Vehicles
Use of personal vehicles will be reimbursed at the prevailing IRS rate. Expenses such as tolls and parking will be reimbursed. Employees are responsible for ensuring personal vehicles are adequately insured for business use. The District does not assume liability for damage to personal automobiles used while conducting District business and does not assume liability for deductibles of any other uninsured loss to the vehicle. The District does maintain liability insurance protection that provides for excess coverage after the private owner's liability insurance limits are exhausted and when the vehicle is used for school business purposes.

Lodging
Lodging expenses will be reimbursed when the trip requires an overnight stay that is reasonable and necessary to conduct school business. This includes situations where the location or timing of the event makes returning home the same day impractical. All overnight stays must meet IRS standards for business travel and be pre-approved by the district. When traveling out of town or when travel requires an overnight stay, the cost of hotel accommodation is reimbursable. Lodging shall be arranged at the most economical rate available for good quality. Consideration should be given to a location either at or within a reasonable distance from the conference site.

Frequently, when attending a conference, the sponsoring organization has arranged hotel rooms at a discounted rate.
IRS regulations require original itemized receipts for all lodging expenses regardless of amount.

Student Travel Lodging
When hotel accommodation is required for student travel (e.g., athletic events, academic competitions, or other extracurricular activities), the following guidelines apply:

- Pre-Approval: All hotel reservations must be pre-approved by the appropriate administrator or activities director and a requisition submitted via the District's purchasing system with adequate supporting documentation.
- Payment Methods: A check cannot be sent in advance of a hotel stay. There are two acceptable payment methods:
    - House Account – The hotel accepts a district purchase order and invoices the district after the stay.
    - Credit Card Authorization – The hotel charges the district's credit card and provides an invoice and itinerary to the Purchasing and Accounts Payable teams after the stay is completed.
- Required Documentation: A student travel itinerary, chaperone list, and rooming list must be submitted with the purchase requisition or maintained at the building level for audit purposes.
- Room Assignments: Students may be assigned to share rooms in accordance with District guidelines. Adult chaperones are required to have their own room.
- Cancellations: In the event of cancellation due to weather, illness, or other circumstances, schools must make every effort to cancel hotel reservations in a timely manner to avoid no-show charges.

Meals
Reimbursement for meal expenses cannot be claimed when meals are included with the conference registration in accordance with North Dakota Century Code ("N.D.C.C.") 44-08-04.01, or in other instances in which the employee does not pay for the meal.

Meals are reimbursable based on current per diem rates in N.D.C.C. 44-08-04.02 for business conducted in-state.

The per diem rate when traveling out-of-state is equal to the per diem meal rate in the city for which a claim is made on that day as established for federal employees by the United States General Services Administration ("GSA") and must be allocated twenty percent to the first quarter, thirty percent to the second quarter, and fifty percent to the third quarter.

Miscellaneous
While traveling on school business, employees will not be reimbursed for purchases made directly from a vendor at a conference. Purchases from vendors at conferences must be approved via a purchase order prior to the event. On-site purchases without prior approval will not be reimbursed.

If travel must be curtailed due to illness or weather, all reasonable efforts should be made to cancel travel and lodging reservations. Under such circumstances payment of a cancellation or rescheduling fee for air travel is reimbursable.

All travel must comply with NDCC 44-08-04.*Entertainment*
Entertainment expenses, including theatre, sporting events, or tours, that are separate from those that are part of participation in the conference or meeting and have been approved prior to participation, are not reimbursable.

Non-Reimbursable Expenses
The following will NOT be considered as reimbursable expenses:

- Additional expenses associated with spouse, dependent and/or guest travel
- Alcoholic beverages
- Clothing and toiletry items
- Fines for parking or other traffic violations
- Laundry and dry cleaning
- Loss or theft of personal funds or property
- Magazines, newspapers, and other personal reading materials
- Medical expenses incurred while traveling
- Personal air travel, baggage insurance or other personal insurance

Travel Policy for Federal Grants
The following apply whenever travel costs are being charged to a federal grant award:

- Travel costs must appear in the project budget that was approved by the awarding agency. Costs involved in traveling to and from work, including parking while at work, cannot be claimed as travel costs.
- The costs must directly benefit the specific project and must be documented in a manner that makes it possible for a third party to easily determine how the costs benefited the project.
- The costs must be reasonable. Obtaining multiple price quotes for larger purchases, such as airline tickets, will help to ensure the cost is reasonable.
- The costs must be allowable for federal standards. For example, the cost of a first-class airline ticket is typically not allowable.
- The costs must be consistent with District policy.
- Travel will be subject to conditions listed in 2 C.F.R. §200.475.
- Travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip, and results in charges consistent with those normally allowed in non-federally funded activities and in accordance with the District's written travel reimbursement policies. 2 C.F.R §200.475(a).
    - International Travel on grant-funded projects must be pre-approved in writing by the Superintendent and by the funding agency. Travelers should exercise caution and review the U.S. Department of State's international travel advisory information prior to making travel plans.
    - Travel to U.S. Government listed State Sponsors of Terrorism is not permitted.

- In accordance with the Fly America Act (49 U.S.C. 40118), travelers are required to use U.S. air carrier service for all air travel when traveling on federal funds, even in instances where foreign carriers are cheaper, provide preferred routing, are more convenient, or are part of a frequent-flyer agreement.

Adopted 6/2025