

Norfolk Public School District Administrative Rules & Regulations Manual

Staff Travel: In-state and out-of-state travel procedures.

It is the intent of the Norfolk Public School ("District") to provide reimbursement to employees for pre-approved expenditures incurred by them while traveling on behalf of the District.

District Required Travel:

In order to be fair and equitable to the employee, it is the intent of the District that employees be fully reimbursed for pre-approved allowable expenditures incurred as a result of required District travel. Required travel includes travel at the direction of the Board, Superintendent, or immediate supervisor. Travel that is an integral part of an individual position is also considered to be required travel.

Employee Requested Travel:

At the discretion of the traveling employee's supervisor, travel expenditures requested by an employee that will benefit the District may be pre-approved at a rate reflecting full reimbursement or a reimbursement level less than 100% of the eligible expenditures in order to maximize District dollars. Travel related to conference attendance will be considered employee requested.

As political entities, all expenditures of the District are a matter of public record. That implies that at any time, any District taxpayer, the State Auditor's Office, or the Department of Education may make a request to access the District's expenditure records, including employee reimbursements. Because the taxpayers have entrusted the District with the use of their dollars, it is important that all expenditures are based on a fiscally conservative approach. The reimbursement practice and procedure has been developed on such an approach. Employees traveling on District business are encouraged to keep this in mind as they plan for and incur expenditures in the course of their work and as they interact with the Business Services' Office staff to receive reimbursement.

One of the functions of the Business Services' Office is to assure that expenditures are in line with District guidelines and sound accounting practices. The following guidelines for travel reimbursement, and review by the Business Services' staff of actual expenditures, should be viewed as a method used to assure that the typical taxpayer would agree that their tax dollars are spent wisely and appropriately. Expenditures should enhance the education provided to students and also the daily business operations of the District.

This practice and procedure has been developed based on provisions contained in Nebraska State Statutes, Federal guidelines, and common business and accounting procedures. The District will reimburse staff members for eligible expenses incurred while traveling on District business to the extent that those expenditures were pre-approved on a Professional Leave Form by the employee's supervisor (e.g. Building principal or Department Head) and/or the Superintendent. For any reimbursements to be made from a grant program, the grant program director must also pre-approve

the expenditures. If the reimbursement will be made from grant funds, it is the responsibility of the staff member requesting reimbursement to review any grant specific requirements to make sure that the expenditures are allowable within the grant as well as District practice and procedure. If there is a conflict between grant requirements and District practice and procedure, the stricter provision prevails.

Employees should not make travel arrangements until all necessary approvals have been received. Any employee making arrangements prior to obtaining the necessary written approval will be financially liable for the arrangements if the travel request is denied. If air transportation will be utilized in the travel arrangements, please follow District guidelines. (All District air transportation is arranged through Allied Tour and Travel, Norfolk, NE).

The District reimburses expenditures through the use of a Request for Reimbursement Form. If the expenditures pertain to a conference/activity attended by the employee, a copy of the pre-approved Application for Attendance at Professional Conference/Activities must be attached. Staff may obtain the Request for Reimbursement Form and the Application for Attendance at Professional Conference/Activities from their school building office or department office. The Request for Reimbursement Form is also on the District's website under the Business Services page. The Request for Reimbursement Form must be signed by the individual staff member, approved by the supervisor, and have appropriate budget coding indicated before being forwarded to the Business Services' Office for processing.

Original itemized receipts are required as support for all reimbursed expenditures. For instances in which an original receipt may not be available, or the receipt has been lost and a copy cannot be obtained from the vendor, a written acknowledgement by the employee that the expenditure was made on behalf of the District may be accepted. Repeated instances in which a staff member does not provide the original receipt or other appropriate supporting documentation may result in denial of the staff member's expense reimbursement request.

Examples of acceptable receipts include:

Conference Registration - copy of the actual registration form detailing the agenda and registration fee along with an original receipt of payment and/or a copy of the method of payment.

Lodging - the original itemized hotel/motel bill listing daily charges.

Meals - itemized restaurant receipt.

Air Travel - The booking of air travel is to be arranged through the District.

Ground Transportation - original receipt of payment or car rental agreement arranged by District.

Occasionally, an employee may incur expenditures while traveling that were not submitted for pre-approval or exceed the pre-approved amounts. At the discretion of the employee's supervisor, such expenses may be reimbursed as long as the expenditure meets District guidelines. Employees incurring expenditures that have not been pre-approved or exceed pre-approved amounts should be aware that incurring the expense does not guarantee reimbursement.

Employees attending a conference/activity are encouraged to have the District pay the registration fee to the sponsoring organization directly. This allows the District to take advantage of possible reductions in registration fees for group attendance. In order for the District to make direct payment of the conference registration, the request and supporting documentation should be received by the Business Services' Office at least ten working days prior to the desired date of payment. If attendance at a conference/activity cannot be pre-planned to allow for the ten-day period, contact the Business Services' Office to see if other arrangements can be made to allow the District to still make direct payment of the registration fee.

Staff members are encouraged to take advantage of potential "early-registration" discounts. However, it is the responsibility of each staff member to assure that the Application for Attendance at Professional Conference/Activities has been approved prior to paying for registration. Any employee making arrangements prior to obtaining the necessary written approval will be financially liable for the arrangements if the travel request is denied.

If an employee requests reimbursement for a conference/activity registration, a copy of the actual registration form detailing the agenda and registration fee along with an original receipt of payment and/or a copy of the method of payment should be provided as support of the payment.

Expenses incurred by staff while attending a conference may be reimbursable as long as they meet District guidelines and have not been included in the conference registration fee. For all expenses related to a conference/activity, an Application for Attendance at Professional Conference/Activities Form must be attached to the Request for Reimbursement.

Lodging expenses may either be directly billed to the District by the hotel/motel after the employee's stay or paid for by the employee and claimed as a reimbursable expense. Fully itemized lodging receipts must be provided in order to ensure compliance with the Local Government Miscellaneous Expenditures Act.

The District will only pay for, or reimburse staff members for, the actual nights of lodging necessary while traveling on District business. This will normally include the night prior to a conference/activity if the conference/activity start time does not reasonably allow for travel on the initial day and any nights during the conference/activity. The night of the close of the conference/activity may be paid/reimbursed based on the adjournment time and distance to be traveled or if transportation is not available.

Payment by employee submitted for reimbursement: If the employee pays for lodging and claims reimbursement, the original itemized hotel/motel bill must be submitted to document the expense. The District will reimburse staff for the nightly room charge, applicable taxes, parking (if traveling by automobile), business phone calls (to the extent calls are noted as "business" on the bill), internet access charges (to the extent the access charges are reasonable and is required by the staff members immediate supervisor), and room service (to the extent that the cost, when added to the other meals for the day, does not exceed the daily meal allowance). Personal expenses such as telephone calls,

movie/game rentals, health room fees, laundry/dry cleaning, safe rental, etc. are not reimbursable.

Direct bill to the School District: At the time of making a reservation, an employee may inquire if the hotel/motel will directly bill the District. If the hotel/motel requires a copy of the sales tax exempt certificate, please have them contact the Business Services' Office at (402) 644-2505. If the employee elects to have the hotel/motel bill the District directly, only the nightly room charge and applicable taxes may be included on the bill submitted by the hotel/motel. To prevent duplicate payment, the employee must pay for any personal expenses, parking, business phone calls, and room service at checkout. Any items paid for by the employee that qualify and are pre-approved for reimbursement, may then be submitted for reimbursement.

Inclusion in the Conference/Activity Registration: In rare instances, lodging costs may be included in the conference/activity registration. Such lodging expenses may be reimbursed or paid directly by the District. However, in these instances, the employee's supervisor should make certain that this arrangement is the most economical and/or practical.

In general, reimbursement or direct payment for lodging will be based on the single room rate. In instances where lodging is shared and 100% reimbursement is pre-approved, each employee may be reimbursed for their portion of the shared room charge not to exceed the single room rate. In instances where less than 100% reimbursement is approved, each employee may be reimbursed their actual room costs up to the pre-approved % of the single room rate. Since a copy of the original hotel/motel bill will need to be submitted by one of the employees sharing a room, a notation should be made on the reimbursement request indicating the individuals involved to allow cross-referencing of the reimbursement requests. If a hotel/motel room is shared with an employee's family member, the employee is responsible for any room charges in excess of the single rate or pre-approved percentage of the single rate. At no time will reimbursement be greater than the cost of the room.

If the employee does not utilize the hotel/motel as reserved, the employee is responsible for canceling the reservation. The District will not reimburse an employee for expenses incurred as a result of not canceling a reservation.

Meals, including non-alcoholic beverages, may be reimbursed for each day, or portion of the day, that a staff member is away from his/her office on District business and for which an overnight stay is required. The employee may claim only the actual amount of the cost of meals, including tips, up to the federal meal and incidental expense rate for the locality of travel within the continental United States, as set forth by the Federal General Service Administration on July 1 preceding the start of the fiscal year in which the expense is incurred ("the federal rate"). (See the Appendix for current allowances.) The federal rates should only be used as a guideline and should not be viewed as a per diem rate that can be automatically claimed.

For any rate situation in which an employee may be traveling outside the continental United States, reimbursement for meals will be on an "actual cost" basis only.

Meals Included in Conference Registration or Meals for the Days of Actual Travel: The following

guidelines may be used to determine the portion of the daily allowance to be deducted if a meal is included in the conference registration or a reasonable reimbursement for individual meals for days of travel:

Breakfast \$ 16.00

Lunch \$ 19.00

Dinner \$28.00

The following departure or return times may also be used as a reference for reimbursable meal expenditures on the days in which travel occurs.

Breakfast – When an employee leaves for overnight travel at or before 6:00 a.m., breakfast may be reimbursed.

Lunch – When an employee leaves for overnight travel at or before 11:00 a.m. or returns from overnight travel at or after 2:00 p.m., lunch may be reimbursed.

Supper – When an employee leaves for overnight travel at or before 4:00 p.m. or returns from overnight travel at or after 7:00 p.m., supper may be reimbursed.

The times listed above should not include the time taken for the meal.

Meals Paid for through Registration but not Eaten: If an employee does not eat a meal that has been identified and paid for in the registration fee, the cost of the meal paid for with the registration must be considered when determining the daily meal total. The District will only reimburse, with original itemized receipts, the cost of the meal actually eaten less the cost for the conference meal to the extent that such amount, when added to the cost of the conference meal and other meals for the day, does not exceed the IRS meal allowance for the host city. (For example: An employee is attending a conference in a city where the \$32 limit applies and the conference includes a \$7.50 luncheon that the District has paid for. If the employee does not eat at the luncheon but purchases a \$9.50 lunch, the employee could be reimbursed up to \$2 for the lunch meal (\$9.50 minus \$7.50)

To prevent duplicate reimbursement, the Request for Reimbursement should not include meal expenditures for other staff members. In an instance where one itemized receipt reflects two or more staff member's meals, copies of the receipt will be accepted. A notation should be made on each employee's receipt copy indicating the other staff member's name so that the Requests for Reimbursement may be cross-referenced to avoid a delay in reimbursement due to the lack of an original receipt. A charge slip alone is not considered to be an acceptable receipt.

Note: State Statute specifically states that only non-alcoholic beverages may be paid for by public entities. Therefore, the District will not reimburse employees for alcoholic beverages.

For clarification regarding specific meal reimbursement situations, call 644-2505.

Air Travel: Air travel shall only be authorized when it is more economical than ground transportation. In the determination of the most economical method of transportation, the impact on productive work time may be taken into consideration. If a staff member elects to travel by a method other than the one determined to be the most economical, the employee will be reimbursed at the lesser amount. If the employee elects to travel by car when the commercial air travel rate is determined to be more economical, no additional en route expenses will be paid.

Unless an employee is traveling with a group of students or other arrangements have been approved by the Board of Education Office and the Superintendent, air travel for employees must be booked through the District. This process allows the District to directly pay for the airfare and avoids a large out-of-pocket expenditure for the employee. In order to assure that the ticket is issued properly, the employee must submit a completed Request for Travel Arrangements and attach a copy of the approved Application for Attendance at Professional Conference/Activities form. Note: in any situation in which approval has been given for booking air travel directly as opposed to utilizing the District, employees should not make travel arrangements until all necessary approvals have been received. Any employee making arrangements prior to obtaining the necessary written approval will be financially liable for the arrangements if the travel request is denied.

Although the District will book flights for a family member accompanying an employee on travel, the employee is responsible for payment to the travel agency/airline at the time of booking. This ensures that family members' expenses are not included in the travel expenditures paid directly by the District. Any arrangements made to extend the stay for personal vacation time that result in an increase in fare must be reimbursed to the District prior to departure.

All fares paid directly by the District or reimbursed to an employee will be based on the coach fare, if such seating is available, at the time of booking. Air travel arrangements other than coach must be pre-approved by the Superintendent.

Frequent flier miles accumulated while on business trips reimbursed by the District should be used to reduce future District expenses for business travel. Additionally, employees will not be reimbursed for personal frequent flier miles applied to a ticket for District travel.

A request for reimbursement of airfare must be supported by an airline invoice/receipt indicating individual(s) traveling, dates, destinations, and cost along with a copy of the method of payment showing the payment was made by the employee. A boarding pass alone is not considered to be an acceptable receipt.

If a previously arranged flight needs to be changed or cancelled, contact the Business Services' Office at 644-2505. All airline tickets purchased (or reimbursed) by the District for employee travel are District property. Therefore, if the travel plans are cancelled after a paper ticket has been issued to the employee; the paper ticket must be returned to the Business Services' office. If an electronic ticket has been issued for the employee and the travel plans are cancelled, notify the Business Services office. When returning tickets to the Business Services office, the employee and supervisor should provide an explanation for the cancellation of the travel plans.

Use of Personal Automobile: An employee may be reimbursed for use of their personal automobile while traveling on District business at the rate provided for in State Statute as of the beginning of the current school fiscal year. (See the Appendix for the current mileage rate.) When possible, employees

are encouraged to car pool. When carpooling, only the driver is eligible for mileage reimbursement.

The Request for Reimbursement must reflect the allowable miles traveled. Any miles of a personal nature, such as for sightseeing, should not be included. Prior to payment, the mileage claim may be compared to city-to-city mileage charts to determine reasonableness.

Rental of Automobile: A rental car may be approved for traveling employees when other means of transportation are unavailable, more costly, or impractical. The Director of Business Services or the Superintendent should only authorize the use of a rental car for business needs of the trip and not the personal convenience of the employee.

Prior to authorizing the rental of a car, other means of local transportation must have been explored and are either not available, more costly, or impractical based on the business needs of the trip. Other means of local transportation to be considered should include: airport shuttles provided to & from the hotel/motel, the walking distance required if staying at a hotel/motel away from the conference/activity location, local buses, taxis, etc. To avoid any question of cost allocation, no personal use of an authorized rental car (for example: sightseeing) will be allowed while traveling on District business.

In instances where a rental is authorized by the traveling employee's supervisor, the most economical, usually an economy or compact size, car should be rented. Employees are encouraged to refuel the rental car before returning it to the rental company since fees charged for refueling generally exceed the average per gallon rate at a gas station. Fuel for a rental car should be paid for by the employee and submitted for reimbursement from the District.

In those instances in which car rental has been authorized, the physical damage and liability insurance offered by the rental company should be purchased. The need to purchase the insurance, along with the cost of fuel and any potential parking expenses should be a consideration in determining the most economical form of ground transportation.

Use of District-Owned Cars: Employees desiring to use District-owned vehicles for transportation must submit a Request for Use of District-Owned Vehicle to the secretary in the Transportation Department. In instances in which use of a District-owned vehicle is authorized, no personal use of the vehicle is allowed. Mileage reimbursement is not applicable in this situation.

Other Types of Ground Transportation and Miscellaneous Transportation Expenses: The District may reimburse employees for other reasonable and necessary ground transportation such as cab fare, shuttle fare, etc. In addition, reimbursement may be made for necessary parking and toll charges incurred while traveling on District business. The original receipt of payment should support the Request for Reimbursement. Fines incurred for parking and traffic violations are not reimbursable.

If an employee is involved in an accident while on District business, the accident should be reported to the local police, the car rental company - if the car is a rental, the employee's insurance company - if the car is employee owned, and the Business Services' Office (402) 644-2505. If an accident involves a District vehicle, the transportation office should be contacted at (402) 644-2512.

Staff may be reimbursed for other expenditures made on behalf of the District. These miscellaneous expenditures include, but are not limited to: instructional or instructional support materials, supplies, business telephone calls/faxes, internet access charges when reasonable and required by the immediate supervisor, etc. The original receipt or a copy of the method of payment should support the Request for Reimbursement.

In addition to the items noted as personal under the heading of lodging and therefore non-reimbursable, the following other types of items are examples of items that would also not be eligible for reimbursement:

Personal entertainment such as movies, theater tickets, etc.

Personal items such as magazines, books, etc.

Sightseeing expenses

Spouse or family member expenses incurred if accompanying the employee

Alcohol or alcoholic beverages

Meal expenditures beyond a reasonable level based on normal living standards and a conservative fiscal approach to the use of District resources

Expenditures for snacks, unless the snack is in place of a specific meal

Internet access for personal use

Mileage beyond a reasonable level based on city to city map mileage.

Excess baggage charges

Mileage to and from the airport (replacing mileage to and from work)

Travel advances for employee expenditures are not allowed by the District. To minimize the dollar amount of expenditures for which employees may need to seek reimbursement, employees are encouraged to utilize the methods outlined above that allow for direct payment by the District of conference/activity registration, air fare, and lodging. Reimbursement of expenditures can generally be made immediately following the next Board meeting following the time the approved Request for Reimbursement is received by the Business Services' Office provided the necessary receipts/documentation are included.

All employee travel expenditures to be paid for from the District's General Fund should only be submitted for reimbursement through the District's Business Services' Office. In accordance with the Nebraska Department of Education Rule 2, a Student Activity Fund cannot be used to reimburse an employee for travel expenditures, which are then submitted for General Fund reimbursement to the Student Activity Fund.

To avoid reimbursement delay due to misplaced or lost receipts, employees are encouraged to submit the Request for Reimbursement and supporting receipts within 2 weeks after the conference/activity. Please staple all supporting documentation to the Request for Reimbursement form.

To assure that reimbursement is made from the school fiscal year in which the expense was incurred, the Request for Reimbursement and supporting documentation must be submitted to the Business Services' Office prior to August 1st. Requests submitted after August 1st may be reimbursed from the subsequent year's budget.

Although this practice and procedure has been designed to cover many circumstances that may arise while traveling, circumstances may arise for which this practice and procedure is silent or, due to the specific situation, appears to create an unintentional financial burden on the employee. Alternative reimbursement procedures may be allowed if pre-approved by the Superintendent in instances in which this practice and procedure is silent or appears to result in an unintentional financial burden for the traveling employee.

MILEAGE REIMBURSEMENT RATE

Please reference <http://www.education.ne.gov/FOS/ReimbursementRates/Index.html> Nebraska Department of Education webpage for mileage rates. If you have questions, please call the Norfolk Public Schools Business Office at 402-644-2505.

STANDARD DAILY MEAL ALLOWANCE

Allowable per diem expenses for travel in-state Nebraska shall be as follows:

	In-State	Out-of-State
Breakfast	\$16.00	Federal Travel
Lunch	\$19.00	Directory nearest

Dinner	\$28.00	Major City
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The Standard Daily Meal Allowance applies for all cities/locations not specifically listed in the following table. (<http://www.gsa.gov/portal/category/100120>)