

## EMPLOYEE EXPENSE AUTHORIZATION AND REIMBURSEMENT

The MSAD52 Board recognizes the importance of financial accountability. The following procedures shall be used for processing and/or reimbursement of expenses incurred by MSAD 52 employees.

1. Conference Registrations: The School District will pay for conference registrations as approved by the employee's Director/Administrator and the Assistant Superintendent. Organizational membership fees will be paid when membership is included with the conference registration and the combined total is less than or equal to non-member registration.
2. Mileage: Staff members who have prior approval to use their vehicle in the performance of their duties will be reimbursed for mileage at the IRS allowable rate.

Travel from home to place of work and return will not be included for reimbursement. Travel for authorized activities should be calculated to and from either the place of work or home to the activity, whichever distance is shorter. School Department employees are all encouraged to minimize mileage whenever possible.

Mileage reimbursement requests must have documentation supporting the distance indicated on the reimbursement form.

3. Meal Allowance/Miscellaneous: Reimbursement for the daily meal allowance will not exceed a total of \$50.00 for either in-state or out-of-state travel for up to three meals. Gratuities will be limited to 15%. Itemized receipts are necessary for all reimbursements. If meals are provided as a part of registration fees and/or lodging a replacement meal will not be eligible for reimbursement and will be considered a personal expense.
4. Lodging: All attempts should be made to purchase lodging through the District via Requisition or District Credit Card. Lodging is limited to actual costs at the average rate published for the conference/activity. Tax exempt status should be provided for in-state lodging.
5. Other Authorized Expenses: The following actual expenses, in addition to lodging and meals are authorized:
  - a. Car rentals are allowable only with prior authorization from the Superintendent. Liability and personal injury insurance should not be purchased when renting vehicles since the district carries an insurance policy to cover such occurrences. However, collision insurance should be purchased. Employees or school officials renting vehicles should request a copy of the district's proof of insurance from the Superintendent's office.

- b. All attempts should be made to purchase air travel through the District via Requisition or District Credit Card. Air travel must be at coach or the lowest available published fare. All air travel expenses must be documented with a receipt. Booking of air travel should be made at least 30 days in advance of travel except in the event of an emergency.
  - c. Whenever practicable, travelers should use free shuttle service if provided during conferences to and from the hotel and conference center. The most economical means of traveling to and from the airport should also be utilized. Travelers will be reimbursed the cost of shuttle, taxi or ride-share by presenting a receipt to the district at the completion of the trip.
- 6. Alternative Modes of Travel: Employees and school officials choosing to use their personal car, rail or bus in lieu of airline transportation will not be reimbursed for lodging and meals in addition to those which would customarily be covered if air travel were utilized. The maximum reimbursement which will be approved will not exceed the discount airfare for a ticket purchased 30 days in advance. Excess time out of the school unit for travel by personal car will not be approved as professional leave.
- 7. Extended Stay: Any lodging or meals resulting from extension of the stay beyond the length of the conference or convention, either before or after, will be the sole responsibility of the employee or school official unless the extended stay is due to unavoidable circumstances beyond their control, and approved by the Superintendent.
- 8. Other Allowable Expenses: The following actual expenses incurred as a necessary part of approved travel may be claimed if substantiated by documentation:
  - a. parking fees
  - b. road toll charges
  - c. airline baggage fees
- 9. Non-Allowable Expenses: The following expenses are not authorized for reimbursements:
  - a. Personal expenses such as laundry, valet services, clothing, toiletries, flowers, gifts, etc.
  - b. Cost of traveler's checks
  - c. Alcoholic beverages
  - d. Expenses for an employee's spouse or family
  - e. Side trips for personal reasons
  - f. Entertainment expenses
  - g. Stopover expenses related to a route other than the District provided itinerary
  - h. Expenses that have not been previously approved by the employee's direct supervisor/administrator, these are considered a personal expense.

10. Submission of Information: Travel expense reimbursement request must be submitted to the Assistant Superintendent's office within 10 days of the staff member's return to the school unit. All necessary supporting documentation is required.
11. Cancellation Fees: Cancellation of conference, lodging and/or airline reservations due to non-emergency circumstances, which result in a penalty must be approved by an immediate supervisor/administrator. Fees for cancellation of reservations without immediate supervisor/administrator approval will be the responsibility of the individual making the cancellation.

Adopted: June 2023