

-CERTIFIED PERSONNEL-

Expense Reimbursement

Provided the Superintendent/designee has given prior approval to incur necessary and appropriate expenses, the Board shall reimburse school personnel for school-related travel when such travel is a required part of the duties of the employee or for school-related activities approved by the Superintendent and-, when appropriate, the School Council. Travel expenses of school-based personnel in SBDM schools shall be paid from Council funds. In the case of expenses reimbursed from internal accounts, the Principal shall be the authority for approving reimbursement. Travel expenses for guests of employees shall not be reimbursed.

The expense reimbursement process shall require documentation of the funding source/category used to pay expenses for all approved trips.

The Board will be responsible only for actual and necessary expenses. Allowable expenses are:

MILEAGE

Actual mileage between official work stations within the school system and actual mileage for trips outside the school system which have been approved by the Superintendent and the Council in SBDM schools will be reimbursed at the rate established by the Board when the employee uses his/her own vehicle. All travel shall be by the most direct route and shall originate from and return to the employee's school or place of employment. The mileage rate will be established by adopting the Kentucky State Department of Education mileage rate.

GASOLINE

Actual cost of gasoline and oil purchased and placed in a Board-owned vehicle by an employee while engaged in school-related travel. Purchase must be substantiated by a receipt showing total gallons and total charges.

PARKING CHARGES/TOLLS

All parking charges incurred in school-related travel must be substantiated by a receipt. (Tolls are not to be charged for District vehicles being operated in state in an official capacity.)

CAR RENTAL

Car rental charges when approved by the Superintendent and the Council in SBDM schools. Charges must be substantiated by a receipt.

COMMON CARRIERS

All charges or fares for necessary travel on common carriers (plane, bus, train, subway, taxi, ferry, etc.). Receipts are required for amounts over \$5.00.

Sight-seeing and pleasure tours are not reimbursable. Related baggage and porter fees are also not reimbursable.

OUT-OF STATE TRAVEL

Reimbursement for out-of-state travel by privately owned vehicles shall be made on the basis of airplanes coach fare or mileage rate, whichever is the lesser amount.

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FOOD

~~Actual monies spent for f~~Food purchased while on out-of-District, overnight trips shall be reimbursed at the per-diem rate as established by the Board when an overnight stay. Any meal exceeding \$5.00 must be substantiated by an itemized receipt. Maximum allowable food expenditure per day shall be \$39 unless an exception is approved by the Superintendent or the Board.

- The receipts for meals shall be detailed listing actual food items.
- Any costs for alcoholic beverages shall not be included in actual monies requested for reimbursement.

~~Subject to approval by the Superintendent, luncheon fees will be paid for attendance at all-day official meetings as determined by the Department of Education or for school business that takes the employee out of the District for more than six (6) hours.~~

BANQUET AND/OR REGISTRATION CHARGES

Banquet or registration charges shall be reimbursed in addition to the regular food cost allotment.

LODGING

Actual lodging costs, when deemed to be the most economically feasible, will be reimbursed. A pre-printed lodging receipt is required for documentation. All such expenditures shall be subject to review by the Superintendent.

GUESTS

Any expenditures for guests shall be the responsibility of the employee.

EXCEPTIONS

Exceptions to these expenditure allowances must be approved by the Superintendent.

EMERGENCY REPAIRS TO VEHICLES

Reimbursement will be made for emergency repairs or road service to Board-owned vehicles if incapacitated while out-of-District. Drivers may not obligate the Board for major repairs without the permission of the Director of Transportation or Superintendent.

REIMBURSEMENT FORM

No requests for travel reimbursement will be considered unless filed on the proper form and accompanied by itemized receipts.

Completed reimbursement forms and required itemized receipts should be submitted to the Board within one (1) week of the travel.

Without proper documentation, individuals shall not receive reimbursement, and, if it is determined that reimbursement was made based on incomplete or improper documentation, the individual may be required to reimburse the District.

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~~TRAVEL BUDGET~~

~~Each department, school, or individual will be given an annual travel budget allocation. It is the responsibility of the appropriate supervisor to ensure that budgeted amounts are not exceeded. Travel which will exceed the available budget may not be approved without specific approval of the Superintendent or designee.~~

REFERENCES:

KRS 160.290; KRS 160.410; KRS 175.525

OAG 80-395

United States v. Correll, 389 U.S. 299 (1967)

Accounting Procedures for Kentucky School Activity Funds