

PERSONNEL

- CLASSIFIED 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 or the Superintendent's designee 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.

All reimbursement claims not covered by this policy shall be referred to the State Regulations for Expense Reimbursement.

The Board will be responsible only for actual 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 state rate when the employee uses his/her own vehicle.

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.

TOLLS AND FEES

All tolls and parking fees incurred in school-related travel. Parking fees must be substantiated by a ticket or 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.). Sight-seeing and pleasure tours are not reimbursable.

OUT-OF-STATE TRAVEL

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

Expense Reimbursement**FOOD**

~~Meals while on an out-of-District trip shall be reimbursed on a per-meal basis when an overnight stay is required and the employee is in travel status during the time period. Receipts are not required to claim reimbursement under the per-diem method.~~

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~~A per diem based on the "low cost locality" rate adopted by the Internal Revenue Service Tax Code shall be paid for food expenses while employees are on overnight trips. (As the Internal Revenue Service modifies the rate, the rate payable by the Board shall likewise be modified.) No receipts shall be required.~~

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~~In the event the employee will be traveling to an area designated as a "high cost locality" by the Internal Revenue Service, the employee shall obtain prior written approval from the Superintendent/designee for reimbursement of eligible meals. Itemized receipts shall be required.~~

~~Employees will be reimbursed by the District only if they are required to stay overnight or if the meal was part of a conference or workshop registration fee.~~

~~The "Authorization for Professional Leave" form includes the reimbursement rates for low cost and high cost localities.~~

LODGING

Hotel or motel charges (not including food or other charges) incurred in school-related travel. Charges must be substantiated by a receipt.

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

Travel vouchers shall be submitted within one (1) week of the travel. No requests for travel reimbursement will be considered unless filed on the proper form and accompanied by itemized receipts.

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.

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