

**-CERTIFIED PERSONNEL-**

**Expense Reimbursement**

**DEFINITIONS**

For the purposes of this policy, the following definitions shall apply:

Federal Allowable Rate--The current rate that is allowable by the Internal Revenue Service for mileage.

In-District Travel--Travel that occurs inside school district limits.

Per Diem--An allowable rate for meal reimbursements per day.

Quarterly--Quarterly refers to the last day of the following months: September, December, March and June.

Temporary Duty--A request to attend school business in a place other than the employee's regular assignment. (i.e. conferences, professional meetings, student competition, etc.)

**~~In-District Travel~~**

**IN-DISTRICT TRAVEL EXPENSES**

Mileage Reimbursement Rate--Employees ~~who authorized by the Superintendent to~~ use their own vehicles on ~~approved~~ school business, approved by their immediate supervisor, shall be reimbursed at the Federal allowable rate. In cases of excessive wear on the employee's vehicle, as determined by the Superintendent, an additional reimbursement rate may be added to the mileage rate upon approval by the Central Office.

The *Mileage Reimbursement Form* must be completed and submitted ~~to the Purchasing Director at least~~ quarterly.

All District personnel required to travel within the School District are eligible for reimbursement upon approval by their immediate supervisor, based on the following procedures:

1. Employees required to travel by the nature of their job description will be reimbursed upon completion of the *Mileage Reimbursement Form*.
2. Other employees required to travel on school-related business will need written approval (*Temporary Duty Form or Mileage Reimbursement Form*) for reimbursement.
3. The Board will not reimburse mileage traveled for school -sponsored activities unless prior approval is given.
4. Board-owned vehicles--Any necessary costs associated with repairs, gasoline, oil, etc. occurring while on approved school business will be reimbursed when substantiated by a receipt.

**MEALS**

~~Actual monies spent for food while on out-of-District trips, when an overnight stay is required, will be reimbursed at a rate not to exceed \$46 per day. The only authorized exception to the established federal rate is for special meals prearranged as part of a conference or meeting or by authorization of the Superintendent. The cost of this meal will be reimbursed in full. Receipts or other documentation are required for this type of reimbursement.~~

**Expense Reimbursement****Out-of-District Travel****OUT OF DISTRICT TEMPORARY DUTY REQUEST**

When an employee plans an out-of-District trip to be reimbursed by the Board, a *Temporary Duty Request* should be prepared at least ten (10) working days prior to the date of travel, in keeping with the following procedures:

1. Employee shall complete a *Temporary Duty Form* estimating expenses.
2. Approval shall be granted or denied by his/her immediate supervisor and sent to the ~~Superintendent to be approved or denied. Assistant Superintendent. If approved, the form will be sent to the Superintendent for final approval. If denied by the Assistant Superintendent or Superintendent, the *Temporary Duty Form* will be stamped and returned to the employee.~~
3. ~~The Approved *Temporary Duty Form* will be sent to the Purchasing Office for processing and assignment of a *Purchase Order*.~~
4. ~~Employee will receive a copy of the *Purchase Order* as confirmation of approval.~~
5. ~~3. Employees shall make their reservations (air, hotel, car, etc.) and use their personal funds for payment. This should be done through the District's purchasing platform to create the purchase order.~~

**OUT-OF-DISTRICT TRAVEL EXPENSES**

Mileage Reimbursement--Employees ~~who authorized by the Superintendent~~ to use their own vehicles on ~~approved~~ school business, ~~approved by their immediate supervisor and Superintendent,~~ shall be reimbursed at the Federal allowable rate.

Common carriers--If transportation other than a personal vehicle (plane, bus, train, subway, taxi, ferry, etc.) is deemed appropriate by prior approval, all charges or fares will be reimbursed at actual cost.

Automobile rentals will be reimbursed only with prior approval.

Lodging expenses will be reimbursed at the actual cost for the dates of travel and/or previous night if travel is sixty (60) miles beyond Covington.

**OUT-OF-DISTRICT-MEALS**

~~Per Diem Reimbursement Rate~~--Employees authorized by the Superintendent to travel outside the District and to represent the School District shall be reimbursed for meals when an overnight stay is required, at a rate not to exceed ~~\$5046~~ per day (including tips).

Receipts--Receipts will not be required to claim reimbursement under the per-diem method. The only authorized exception to the per-diem method is for special meals prearranged as a part of a conference or meeting. The cost of this meal will be reimbursed in full based on receipts or other required documentation.

## Expense Reimbursement

### MISCELLANEOUS REIMBURSABLE EXPENDITURES

Tips--Hotel or airline service employees' tips should be listed separately.

Receipts--In general, all expenses in excess of \$2.00 must be accompanied by a receipt, if they are to be reimbursed. This includes taxi fares and parking fees.

Telephone--Telephone charges will be reimbursed only if a proper explanation is made to indicate that Board business was discussed.

### REIMBURSEMENT OF SPOUSES

When spouses accompany individuals traveling at Board expense, the spouses' share of expenses shall not be reimbursed by the Board. In these instances, the employee should request the motel or hotel to state its single rate on the face of its billing and this single rate should be claimed for reimbursement.

### REQUEST FOR REIMBURSEMENT

When returning from out-of-district travel ~~leave~~ the *Request for Reimbursement Form* should be completed within sixty (60) days, in keeping with the following process:

1. Once the business trip is concluded, the employee shall complete a *Request for Reimbursement Form* detailing all expenditures greater than \$2.00 and attach all appropriate receipts according to policy.
  2. The *Request for Reimbursement Form*, accompanied by receipts, shall be signed by ~~the~~ the supervisor and forwarded to the appropriate Accounts Payable Clerk. A reimbursement check will be sent to the employee at his/her school address. Principal and forwarded to the appropriate Accounts Payable Clerk.
  3. The Accounts Payable Clerk shall process the payment for the employee, ~~and await the Board approval for disbursement.~~
- ~~—At its next monthly meeting, the Board shall review expense reports and forward them to Accounts Payable for issuance of reimbursement checks. In order to receive payment in the month submitted, Request for Reimbursement Forms must be received during the first week of the month.~~
- ~~4. After approval, a reimbursement check is sent to the employee at his/her school address.~~

### 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