

FINANCIAL MANAGEMENT

Reimbursement of Expenses

The Kennewick School District No. 17 will reimburse Board members and employees for actual and necessary expenses incurred while performing services for the District. Travel must be approved in advance. The District is obligated to spend public funds as prudently as possible and with this in mind the following regulations have been developed to govern travel and other expenses incurred.

REIMBURSABLE EXPENSES

1. Transportation

A. Air Travel: Coach Fare ONLY

If the traveler purchased the airfare themselves, all receipts must be attached to the claim. If the airline tickets were purchased by and through the District, the invoice or itinerary must be sent to the business office.

B. Automobile:

The total amount of the mileage reimbursed shall only include the to/from miles and shall not include any personal side trips that are made. The mileage rate will be the amount set in Policy No. 7515 as per Internal Revenue Service guidelines.

C. Car Rental:

Economy or compact automobiles are to be used when use of rental cars is required unless prior authorization is received from the business office related to specific instances. Receipts must be attached.

D. Taxi, Limousine, Bus Fare and Parking:

Reasonable charges for these services will be reimbursed if required as part of travel. Receipts must be attached to the claim for expenses.

2. Fees and Registration Costs:

Reimbursement will be made for approved receipted fees and registration costs.

3. Lodging:

Travel destinations located within a 60-mile radius of the District Administration office are not eligible for lodging reimbursement, unless approved by a Cabinet level supervisor. If the travel destination is further than 60 miles, actual reasonable lodging expenses per day will be

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reimbursed. Employees are to request the lowest rate or government rate when reserving lodging.

Reimbursement will be made for the single room rate at a bona fide hotel or motel. The difference between a higher rate and the single rate must be paid by the traveler or subtracted from the claim with an explanation. The District will reimburse only for the time required directly for school business. Arrival earlier or leaving later than necessary for the conference or meeting will be at the expense of the individual and is not reimbursable. If two employees or more are staying in the same room, each individual must claim his/her portion. Receipts for lodging must be attached to the claim. Reimbursements for meals provided through room service are to be supported with itemized receipts.

4. Meals:

Total per day meal reimbursement for travel in Idaho, Oregon, and Washington will not exceed \$50.00, inclusive of gratuity. The reimbursement rate will be prorated for a partial day based on the per meal rates below.

Per Day: \$50.00 Breakfast: \$11.00 Lunch: \$17.00 Dinner: \$22.00

Meal reimbursement associated with out of state travel will be reimbursed not to exceed meal rates established by the U.S. General Services Administration (www.gsa.gov).

Itemized receipts are required for all meal reimbursements. Gratuities in excess of 20% are considered excessive and will not be reimbursed.

Employees must be in travel status no less than 3 hours to qualify for any meal reimbursement. In addition, the individual must be in travel status by 6:30 am to qualify for breakfast reimbursement and in travel status by 6:30 pm to qualify for dinner reimbursement. Lunch reimbursement is allowed if the employee is in travel status over the normal lunch period. Snack purchases (in lieu of dining out) are permissible within the per meal limitations with an itemized receipt.

When meals are included in the registration fee for a meeting, conference or convention, reimbursement for alternative eating arrangements will not be authorized unless special dietary needs cannot be accommodated otherwise.

A meal that is a required function of a one day meeting out of the district that does not require an overnight stay, is reimbursable with submittal of receipts and a meeting agenda. Business meeting meals are reimbursable for Director level and above positions, when the Director is attending the meeting or function as a representative of the district – examples: WASA, Rotary, Chamber of Commerce. The reimbursement claim must include adequate supporting documentation substantiating the meeting and cost.

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Meal reimbursements that are not associated with overnight lodging may be considered taxable income for IRS reporting purposes and subject to taxation at the time of payment.

5. Other Expenses:

Explain other travel expenses incurred and how it benefits the District. Receipts must be attached to the claim for these expenditures.

6. Rule of Reasonableness

All expenses including those for meals must be reasonable, within the limits prescribed, and related to the purpose for the approved travel or activity. Reasonable is defined as that which a prudent person might normally pay. Costs submitted for reimbursement that are unreasonable and /or deemed excessive will not be reimbursed.

NON-REIMBURSABLE EXPENSES

1. Personal benefit expenses
2. Expenses for spouses or friends
3. Entertainment (pay TV, etc.)
4. Alcoholic beverages
5. Personal telephone calls
6. Taxis or other conveyances to locations not part of the conference or meeting
7. Expenses for travel extending beyond the time required for the meeting or trip

MULTIPLE CLAIMS

If a claim is filed on behalf of others, the claimant must prepare a detailed account that includes:

1. Names of the others who traveled, partook of meals, or otherwise incurred expenses.
2. What connection they had to district business.
3. Who provided the lodging, meals or other services in question, dates and times.
4. A detailed breakdown of amounts.
5. Some statement sufficiently explicit to show what District business was being carried out when the expenses were incurred.

This section should not be construed to permit promotional hosting.

PERSONAL AUTOMOBILE USE

The following procedures apply for employees authorized reimbursement for use of personal vehicles.

1. The traveler must be on official district business.
2. The claim for expense form must be completed and signed.

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3. The traveler must indicate the actual miles, destination and purpose.
4. Reimbursement will be at the IRS mileage rate.

CLAIM FOR EXPENSES FORM

The claim for expenses form must be fully completed, signed and have all necessary receipts and explanations attached and forwarded to the business office within a reasonable amount of time. Expenses incurred in one fiscal year may be subject to fiscal year end cut off timelines in order to be processed for reimbursement.

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