

**WHITE RIVER SCHOOL DISTRICT #416  
ADMINISTRATIVE PROCEDURES**

**No. 6213P**

**Reimbursement for Travel Expenses**

APPROVAL

Approval for travel is based on established guidelines from building and program administrators. A *Prior Approval Form* must be submitted for any out-of-district, work-related travel, or professional leave requiring a substitute. The form is not required when only mileage and parking are submitted for reimbursement. Travel outside of Washington (excluding Portland) must be approved by the Board of Directors. Estimated expenses on the *Prior Approval Form* must reasonably agree with actual expenses.

MONTHLY REIMBURSEMENT REPORT

A *Monthly Reimbursement Report* must be completed with receipts attached and have the signature of the budget administrator. The form with appropriate approval must be coded and forwarded to Accounts Payable within 90 days of travel. Reimbursements will be made on or about the last day of each month.

MILEAGE

Mileage should be reported by date, distance traveled to the nearest 1/10th mile, starting point (school or office), destination (including stops along the way) and purpose. When you choose to leave from other than your assigned work location and the mileage is shorter, the district will reimburse only the mileage from that location. In no case will the district reimburse for more miles than the distance from your normal place of work and your destination (including stops).

In-district mileage will be paid based on the current district mileage chart, available on the district web site. To calculate out-of-district mileage, the district suggests the use of Google maps or actual odometer readings. All mileage reimbursements require name of location and purpose of travel (see Monthly Reimbursement Report).

Reimbursements shall be allowed at the IRS rate per mile. Approved mileage will include travel to/from meetings when directly job related or when representing the district in an official capacity; travel to school activities in an official supervisory capacity when approved by the building administrator, home visits; and transporting students.

Mileage from home will not be reimbursed for meetings or events attended at work locations in the evenings.

In the event several persons are attending the same meeting it shall be the responsibility of the participants to pool their transportation.

### MEALS

Meals are reimbursable as a non-taxable fringe benefit when the employee is either on "travel status" or the meal is provided as part of a convention, conference or professional association meeting. The term "travel status" is defined as when the traveler is away, on district-related business, which requires an overnight stay.

#### **Meals & Incidental Expenses (M&IE) – Overnight Travel Status**

- A. For overnight travel assignments, meals and incidental expenses shall be reimbursed at the per diem allowance established by the U.S. General Services Administration (GSA) at the rate in effect for the primary destination. The per diem allowance will cover meals and incidental cost such as tips given to servers, porters, baggage carriers, bellhops, housekeeping staff & parking attendants. Current rates can be found online at [www.gsa.gov](http://www.gsa.gov).
- B. Employees will receive seventy-five (75%) of the per diem allowance on the first and last days of travel. These amounts can be found online at [www.gsa.gov](http://www.gsa.gov).
- C. Meals that are part of a conference registration, hotel stay, or are otherwise provided will reduce the per diem amount by the allowance for that type of meal (breakfast, lunch or dinner). For meals provided on the day of departure and the last day of travel, you must deduct the entire allocated meal cost from the decreased M&IE rate.
- D. The district procurement card may not be used for the purchase of meals during travel.
- E. To be reimbursed for meals, a *Monthly Reimbursement Report* must be submitted within 90 days of travel. A *Prior Approval Form* **must** be on file in the business office or attached to your reimbursement.
- F. Receipts are not required for meals paid at per diem.

## Meals – Local Travel Status

- A. Meals for one day trips **WILL NOT** be reimbursed as the Treasury Department (IRS) regulations classify meal reimbursements during day trips as taxable income.
- B. When attending a conference or seminar that does not require an overnight stay, any costs associated with meals not included in the conference/seminar fees **will not** be reimbursed by the district.
- C. An exception to the restriction of meal reimbursements while not on travel status would be for meals that are directly related to, and necessary for, attending professional association meetings. These organizations may include chamber of commerce and other professional associations. These meetings usually require the presence of non-district personnel. Reimbursement will be made at the actual cost incurred, not to exceed the meal allowance per diem. An agenda and original, itemized receipt must be attached to the *Monthly Reimbursement Report*.

NOTE: Meal rates for staff, students and chaperones for student-related activities or events shall not exceed meal allowance per diem rates and will be reimbursed based on itemized receipts including up to a 20% gratuity where appropriate. WIAA meal allowances may be used in place of meal allowance per diem.

### OTHER OUT-OF-POCKET EXPENSES

**Every effort should be made to use district purchasing options\***. In the event this is not possible, allowable, pre-approved expenses may be claimed on a *Monthly Reimbursement Report*. This includes registration fees, lodging expenses, transportation costs, parking fees and workshop materials. Original itemized receipts must be attached to the reimbursement. Failure to provide original itemized receipts for documentation will result in forfeiture of payment to the traveler.

\*Airfare expenses **must** be made using district purchasing options. Exceptions may be granted for extenuating circumstances and must be approved by the Superintendent.

### PERSONAL EXPENSES

The district cannot pay certain personal expenses out of public funds. Examples of unallowable expenses include hotel safe rentals, personal phone calls, admission fees for personal entertainment, alcoholic beverages, snacks or movies for personal use.

Extra expenses due to a spouse, friend, or child accompanying a staff member at a conference or workshop cannot be paid by the district. This includes extra hotel expenses caused by additional people staying in the hotel room and increased travel costs incurred for personal purposes.

**All travel and district mileage reimbursements must be submitted on a *Monthly Reimbursement Report*. All claims must be submitted within 90 days of travel. All reimbursement claims must be submitted prior to the end of the school year in which the expense was incurred. The school year ends on August 31.**