

## SUMMARY AND RESPONSIBILITIES

The Board of Education believes that professional growth is integral to achieving the district's goals and mission. Employees and Board members are encouraged to participate in meetings, conferences, seminars, and workshops that promote professional growth or are essential to conducting district business. Employees may be authorized by administrative approval or by Board of Education approval to participate in professional growth or district business activities requiring travel. Authorization shall be based on the availability of funds, staffing requirements for the work area, the relationship of the activity to the employee's role in the district, and the employee's role within the organization sponsoring the activity.

District employees, members of the Board of Education, prospective employees for sponsored visits to the district, District guests, and volunteers who provide approved services on behalf of the district in lieu of district employees shall be reimbursed for their reasonable and necessary expenses while on authorized travel status on district business, subject to furnishing proper documentation of expenses for which reimbursement is requested. Travel approval may be contingent upon an employee's ability to fund travel expenses prior to reimbursement.

An individual traveling on district business is responsible to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business. Excess costs for materials and supplies, circuitous routes, luxury accommodations or auto rentals, and services not necessary or justified in the performance of district business are to be avoided as standard practice.

Those performing authorized travel are responsible for the preparation and submission of the district's travel claim form and accompanying documentation within thirty (30) days of the completion of the travel. Regardless of who prepares the forms, the claimant will always retain responsibility for reporting travel expenses in an accurate and ethical manner, demonstrating compliance with all applicable Board policies related to travel.

This travel policy shall govern all official Union Public Schools travel, including travel funded under state or federal grants, contracts, or other authorized outside sources. Any exceptions to this policy shall be submitted to the Superintendent or Chief Financial Officer for consideration. All official district travel shall be properly authorized, reported, and reimbursed in accordance with Board policy, the laws of the State of Oklahoma, and other applicable federal or IRS regulations.

## TRAVEL APPROVAL

Only persons designated by the Superintendent may approve travel and, after the travel is completed, approve claims for recommended payment by the district.

- A. All out-of-state travel must be approved by the Superintendent in advance of travel or requests for expenditures. A request form approved by the employee's supervisor must be submitted to the Superintendent in advance. The out-of-state travel authorization number assigned by the Superintendent must be included on the travel reimbursement claim form and all attached requisitions. Items to be included at a minimum are:
  1. Employee name and position.
  2. Date of projected travel.
  3. Business purpose of travel and benefit to district.
  4. Projected expenditures for transportation, lodging, meals, incidental expenses, registration costs, rental vehicle, other.
  5. Funding source.
- B. With prior Superintendent approval or prior Board of Education approval, employees may accept vendor-provided travel, lodging, and registration provided said travel is for the purpose of attending professional development conferences, workshops, presentations, or training.
- C. Site/Department Approval
  1. All forms related to travel must initially be approved by the site/department administrator with appropriate decision-making authority.
  2. This authorized approver is responsible for verifying:
    - a. the purpose of the travel is valid and directly related to the district's educational mission or business goals;
    - b. the total cost of the trip is within the approved OCAS project budget;
    - c. expenses are charged to the proper OCAS codes.
- D. Central Administrative Approval
  1. After site/department approval, the forms must be approved by the Associate Superintendent, the appropriate Assistant Superintendent, the Chief Financial Officer, Senior Executive Director, or Executive Director of Elementary or Secondary Education.

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2. This administrator is responsible for ensuring compliance with Board policy and will verify that information on the form and in the accompanying documentation is reasonable, complete, and accurate.
- E. Claimants may neither authorize their own travel nor approve the reimbursement of their own travel expenses.
- F. Teachers on official school business that require expenses may be reimbursed if:
  1. Prior authorization has been requested and approved on a Professional Leave Request.
  2. The Professional Leave Request is submitted to the Executive Director of Human Resources or Superintendent by the immediate supervisor of the employee making the request.
- G. Activity accounts may be used for travel expenses incurred for school activities, professional meetings, etc., once budget authorization has been approved by the Board of Education and the out-of-state travel request approved by the Superintendent. Employees may not use student-raised activity fund revenue to pay for adult travel.

## NON-EMPLOYEE TRAVEL

There may be times when individuals not employed pursuant to employment contracts with the district perform approved services on behalf of the district that are similar to duties performed by employees, and may be reimbursed for their reasonable and necessary expenses while on authorized travel status on district business, subject to furnishing proper documentation of expenses for which reimbursement is requested.

### A. Volunteers

1. Volunteers may be authorized to perform duties for which travel reimbursement is to be paid. Reimbursement claims will be honored only if written authorization to receive reimbursement for performance of the services is issued by the Superintendent prior to the rendering of the volunteer services. For example, if a parent is authorized by the Superintendent to transport participating students to a school event in lieu of the district providing such transportation, a pre-approval form for reimbursement must be signed by the designated approving official for mileage reimbursement to be made after the trip. Separate written authorization is not needed for services that written documentation shows is to be furnished on a repeated performance basis during the school year. For example, a written Individualized Education Plan (IEP) providing that the parent shall transport a student with disabilities to school in lieu of district transportation and that the parent will be reimbursed for such mileage provides sufficient written authorization for reimbursement during the time period that provision is part of the IEP.
  2. Volunteers must be performing substantial and necessary employment-like work for the benefit of the district which has been pre-approved by the Superintendent. Reimbursement for expenses incurred by a volunteer must be authorized in writing by the Superintendent prior to the start of volunteer services. The above-referenced individuals are referred to as "claimants" or "travelers" in this policy.
- B. Prospective Employees -- Prospective employee travel costs for sponsored visits to the district for which the individual was assured that reasonable and necessary travel expenses would be paid are subject to the provisions of the district's travel policy.

### C. Students

1. Travel expenses for students may be paid from general, activity, and/or gift fund.
2. All out-of-state student travel must be approved by the Board of Education in advance of the travel.
3. Student travel is subject to the provisions of Board Policies #5200 and #5250 in addition to the documentation and reimbursement procedures outlined in Board Policy #3200.
4. When a student group travels out of district for an event that may require meals to be provided prior to returning to the district, the group sponsor/coach may be reimbursed out of an activity fund for the actual expense of meals purchased for the student group and him/herself. An overnight stay is not required for this reimbursement.

### D. District Guests

1. The Superintendent may invite individuals to attend and/or participate in special District-sponsored events as District guests. Upon written approval from the Superintendent or designee, guest travel expenses shall be reimbursed by the District pursuant to this Board policy. District guests are referred to as "claimants" or "travelers" in this policy.
2. District guest travel is subject to the documentation and reimbursement procedures outlined in this Board policy.

## TRAVEL REIMBURSEMENT

The Oklahoma School Code authorizes a school district to reimburse Board of Education members, employees, and

other preauthorized individuals for necessary travel expenses. These procedures apply to the documentation and reimbursement of travel expenses of district employees, members of the Board of Education, prospective employees, District guests, students, and volunteers.

All travel will be approved and paid in accordance with district travel policy, state laws, and IRS guidelines. The Board of Education authorizes the encumbrance clerk to issue the purchase orders and pay travel-related reimbursements, POs for hotel, registration and airline, and Board-authorized travel pre-payments prior to travel provided the travel claim meets all Board policies and statutory requirements. These purchase orders must be submitted for Board of Education approval. Reimbursement will be made only for expenses which are reasonable and necessary to the transaction of official business in connection with the purpose of the travel and which are within Board policy. Cash advances to an employee shall not be issued.

Requests for reimbursement must be made on the proper expense reimbursement form, must be signed by the claimant and signed by the approving designated administrator, must have complete itemized receipts where required, and must be in accordance with district procedures. Expenses allowed may include:

**A. Transportation Reimbursements:**

1. It is in the District's best interest that employees work with the District's preferred vendor for booking air fare for business-related travel. The District is bill directly, eliminating the need for the employee to pay for air fare up front. When an employee must book airfare directly, reimbursement to the employee will occur after completion of the trip.
2. Air fare shall be reimbursed on actual cost basis and supported by documentation verifying proof of payment. Air travel shall be at coach rate. Air travel cost may also include baggage fees, seat fees, or other fees associated with air travel.
3. Personal automobile reimbursement costs shall not exceed the cost of flying coach. Reimbursement will be made only for the most direct route in travel and shall be supported by:
  - (a) Date of travel.
  - (b) Business purpose of travel.
  - (c) Miles traveled.
  - (d) Allowance of IRS prevailing rate per mile by the shortest, most direct travel route from the authorized point of departure is allowed for each individual if performed by conveyance other than that owned by the district. Employee will be reimbursed for mileage to and from the employee's principal work site. Reimbursement may be made for travel expenses incurred both within and without the district, but no reimbursement will be allowed for travel between the regular work site and the residence of an employee or between the site of a regular Board meeting and the residence of a Board of Education member. Travel by commercial conveyance will be reimbursed at actual cost when supported by valid receipts.
  - (e) Comparative cost calculations when choosing travel via personal automobile rather than air travel. The amount reimbursed for mileage shall be the lesser of the cost of a coach airline ticket or mileage at the established IRS rate for the most direct route.
3. District-owned vehicles -- Valid itemized receipts or documentation for necessary gas, oil, turnpike charges, parking, and repairs are required if purchased from personal funds for travel in district-owned conveyance.
4. Ground transportation shall be reimbursed on actual cost basis and supported by documentation. Non-business use of ground transportation shall not be reimbursed.
5. Parking fees and turnpike tolls shall be reimbursed on actual cost basis and supported by itemized documentation.
6. Rental car shall be reimbursed on actual cost basis and supported by itemized documentation.

**B. Lodging Reimbursement:**

1. Reimbursement shall be based on the actual cost incurred and supported by itemized documentation.
2. Every effort shall be made to stay at a conference-associated hotel. Hotel information from the conference/event sponsor shall be attached to the request for expenditure. If a conference-associated hotel is not available, every effort shall be made to locate a hotel offering the Federal GSA CONUS daily lodging rate.
3. The maximum amount to be reimbursed shall not exceed the actual cost of a single room rate, or double room rate if two district employees occupy the same room.
4. Itemized receipts listing the guest's name, the amounts charged, and showing printed name and address of service business must accompany all requests for reimbursement. Lodging receipts should indicate a zero balance or a charge to a credit card.
5. All lodging shall be secured at a reasonable rate for the activity and/or event scheduled. Lodging at a short-term residential rental property (such as Airbnb, vrbo, etc.) is not approved by the District and is not reimbursable for employee or student travel.

C. Meal Reimbursements:

1. Per IRS regulations, meal reimbursements can only be paid if travel includes an overnight stay. Meals shall be reimbursed on a per diem basis.
2. Per diem reimbursement for meal allowance shall be based on the Federal GSA CONUS rates at the time of travel. Meal ticket receipts are not required for per diem allowances.
3. When submitting REQs for conference travel, detailed registration information including an agenda is needed to determine maximum allowable per diem for meals. If a detailed agenda is not available prior to registration, the daily agenda must be included with the personal reimbursement request. CONUS rates vary by location and include separate amounts for breakfast, lunch and dinner. If any meals are provided by the conference/event, the corresponding meal allowance shall not be included in the requested reimbursement. For example, if lunch is included in the conference registration fee, the lunch portion of the per diem shall be deducted from the daily per diem to determine the reimbursable amount.
4. No purchase of alcohol will be reimbursed.

D. Other Travel Expenses – Other travel expenses as approved with accompanying itemized receipts and descriptions would include, but not be limited to:

1. Meals for others (must indicate business relationship along with all other requirements for meal reimbursement). The purchase of business-related meals for others must be approved in advance by the Superintendent, Chief Financial Officer, Associate Superintendent, Assistant Superintendent, Senior Executive Director, or Executive Director.
2. Miscellaneous supplies, including workshop/conference materials.
3. Registration fees.

E. Travel Expenses of Persons with Disabilities – Payment may be approved for extraordinary expenses incurred in travel by an individual with a disability as defined by the Rehabilitation Act of 1973. Reimbursement requires that expenses be approved and authorized by the Superintendent and identified on the travel claim form as “Reasonable Accommodations for Claimant with Disability as Approved by the Superintendent.” Expenses allowed may include:

1. Transportation, lodging, and subsistence expenses incurred by an attendant approved and authorized to accompany the claimant when assistance is necessary for travel.
2. Cost of specialized transportation to and from the points of travel.
3. Costs of specialized services provided by a commercial carrier necessary to accommodate the claimant’s disability.
4. Costs incurred as a direct result of the claimant’s disability for baggage handling in connection with public transportation or at lodging facilities.
5. Cost of renting and/or transporting a wheelchair.

F. Other Special Circumstances

1. If prepayment of the initial cost of district-required travel is requested, the employee may, upon approval by the Chief Financial Officer or the Director of Accounting, submit appropriate documentation to be reimbursed for airfare, registration fees, and/or hotel deposits prior to the date of travel, as long as the expenses are within statutory guidelines. Additional documentation may be required upon completion of the travel including boarding passes, registration confirmations and/or lodging receipts. The employee may be required to reimburse the district the amount of the prepaid expense if the employee fails to complete the travel. Any costs associated with a change in travel itinerary will be reimbursed to the traveler if the change is essential to conducting district business.
2. Financial hardship may ultimately necessitate appointing a substitute traveler.
3. Employees are not authorized to pay the travel expenses of another employee without approval from the Superintendent or Chief Financial Officer prior to making travel arrangements.

## REPORTING TRAVEL EXPENSES

Those performing authorized travel are responsible for the initial cost of travel, the preparation and submission of the district’s travel reimbursement claim form and accompanying documents within thirty (30) days after the travel is completed. When traveling, the claimant should obtain appropriate, itemized original receipts for all applicable charges and keep a personal record of miscellaneous expenditures charged to the district so that necessary documentation is accumulated and available to prepare and submit with the travel reimbursement claim form.

The travel reimbursement claim form must be signed by the claimant seeking reimbursement. The claimant’s signature affirms that the travel was performed as stated and that the claim for reimbursement is a true and correct

account of expenses. The signature also certifies that none of the expenses claimed have been previously reimbursed or otherwise provided by other sources. Claimants are warned that by their signature, the claimant is held liable under possible penalty of law for any falsified expenses or misstatement of claim, in addition to adverse employment actions that may be taken by the district against an employee/claimant, including possible employment termination.

- A. Claims for reimbursement for travel expenses must be signed by the claimant and by the approving designated administrator and submitted on the district travel claim form. Completion may be made by means of computer, typewriter, or clearly legible handwriting. Request for reimbursement with insufficient or incomplete documentation will be denied.
- B. Claims should be submitted within thirty (30) days after travel is completed. Notwithstanding this time limitation, all requests for reimbursement must be made prior to the end of the fiscal year or be encumbered with an open purchase order prior to June 30. Reimbursement requests not complying with these requirements will be denied unless unusual circumstances are presented to and approved by the Superintendent, the Chief Financial Officer, or designee.
- C. The claim must be submitted to the designated official for approval who, after review and approval of the claim, is to sign authorization for disbursement of funds and verify that the claim complies with the requirements of this policy.
- D. The Chief Financial Officer, Director of Accounting, or designee is responsible for the final audit of the reimbursement claim for accuracy, completeness, validity, and compliance before processing the claim through the Accounting Department for payment.
  - 1. Errors in calculation or procedure shall be corrected and the claimant provided with a corrected copy or notified of the change in dollar amount on the travel reimbursement claim form.
  - 2. Issues involving an interpretation of law, policy, or procedure shall be corrected or returned to the authorizing administrator or claimant.
  - 3. Issues unresolved by the authorizing administrator and the Chief Financial Officer shall be forwarded to the Superintendent for a final decision.
- E. A claimant must state the purpose of the travel in the appropriate space on the travel claim form. Although the statement should be concise, it must be clear enough that an ordinary citizen would understand the purpose of the trip.
- F. Travel status begins when the employee leaves the district or authorized point of departure and ends when the employee returns to the district or authorized final destination. The inclusive dates during which the travel was conducted must be shown on the travel form. If available, the formal announcement or brochure that includes the dates of a meeting, workshop, conference, or event should be attached to the travel claim form.
- G. Reimbursement for meals and lodging expenses for overnight travel without prior approval shall not exceed more than 24 hours before/after the date/time the meeting, workshop, conference, or event began and/or ended. With prior approval of travel by driving rather than flying an additional day beyond the initial 24 hours may be allowed before/after the event, based on total miles to be driven. With prior approval, if it is in the best interest of the district, an exception is allowed only if a saving in travel costs is available through the purchase of discount airline tickets in connection with commercial airline flights. If such savings are available, reimbursement may be allowed to begin or end up to 48 hours before or 48 hours after the date of the object of travel, provided that any extra day of travel must be on a weekend.
- H. Ordinarily, expenses incurred outside the period of travel will not be reimbursed. However, incidental before- and after-travel expenses consequential to the completion of the purpose of the travel may be reimbursed as related trip expenses and, with prior approval, may extend the 24-hour travel period.
- I. Expense of spouse attending conference/meeting shall not be paid with district funds.
- J. A claimant may be reimbursed only for expenses the claimant personally incurred and is entitled to claim as reasonable and necessary travel expenses. If charges for multiple individuals or non-reimbursable items appear on a receipt, the claimant shall clearly identify the items for which they are seeking reimbursement. The claimant is responsible for the accuracy of the travel claim form.
- K. The "Miscellaneous Costs" section on the travel claim form:
  - 1. Miscellaneous expenses must be listed separately under the "miscellaneous expense" category. An expense will not qualify as miscellaneous travel expense unless it is clearly connected with the purpose of the travel and cannot be otherwise grouped in another category of travel expense on the travel claim form. There must be a clear business reason for incurring these expenses. If the business connection of the expense with the purpose of the travel is not clear, additional information may be required to determine if the claimed expense is valid. If the claimant has doubt as to the connection to a valid business purpose, a statement explaining the expense should be attached to the travel claim to minimize delay of payment. Purchases and charges of a personal nature, such as telephone calls not necessary to the travel purpose or employment duties, reading materials, over-the-counter medications, alcoholic beverages, movies, non-meal snacks, non-business use of transportation, etc., are not allowable miscellaneous reimbursement expenses.

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2. Miscellaneous travel expenses may include, business communications such as Internet access, telephone, postage and fax charges (when approved and authorized); baggage handling for equipment and materials; non-personal emergency and other expenses incidental to the purpose of travel.

L. Documentation – Original receipts must be attached to travel claim forms when seeking reimbursement for any miscellaneous expense item including any sales tax associated with the purchase and for the expenses listed below in subsections 1 through 4, regardless of the amount. By law, all receipts are to contain the following information:

1. Date the expense was incurred.
2. Quantity purchased and amount paid.
3. Description of the goods or services purchased.
4. Name and address of the vendor, if available.

A credit card slip alone, which is the customer's copy of a credit card charge form, may not be sufficient to qualify as a receipt. To qualify as a receipt, a credit card slip should be attached to a supporting vendor receipt, if available, which contains all the information required of a receipt.

Some types of expenses require more than the above information for reimbursement. Receipts acknowledging payment by the vendor for the following expenses should include the additional facts noted after each listed expense.

1. Lodging - The room rate charged, an itemized list of all charges included on the bill, and an acknowledgement or verification that the bill has been paid.
2. Registration/Tuition - An itemized list of all charges and an acknowledgement or verification of receipt of payment.
3. Common carrier passenger's ticket receipt - The passenger's ticket receipt issued by the common carrier agent must show the passenger's name, the number of seats charged, the date of arrival or departure, and the destination points.
4. Hire of travel conveyance - The vendor for the rent or lease of a vehicle must issue a receipt showing all charges paid, including any purchases of fuel and payment of other purchases made in the operation of the rented or leased vehicle, and the amount of miles driven.

M.If one of the three major categories of expenses - meals, lodging and transportation - are omitted for overnight travel and one or both of the others is claimed, the claim form must be either

1. annotated with a statement to cross reference to another claim by number where the omitted expense item was claimed;
2. must show that payment of the omitted expenses was made by another source; or
3. must state that no reimbursement is being claimed for omitted expenses. For example, if meals are claimed, there needs to be a notation that lodging or transportation is being claimed or not claimed. If lodging is claimed, there must be a notation regarding whether meals and/or transportation are claimed or not claimed. The notation may be a simple "no charge" or "zero expenses."

N.Payment of travel expenses of a person who thereafter becomes deceased is to be made to the estate of the claimant. The travel claim form shall be in the name of the deceased person and the assignment section completed for payment to the "Estate of (claimant's name)." The assignment section and the claim form are to be signed by the decedent's spouse, appointed power of attorney, or estate representative.

O.For non-Federally funded travel only, if a receipt for an expense item is lost or it is impossible or impractical to furnish one, a letter of full explanation of the lack of receipt documentation and an itemized list of what, where, and when the items were purchased must be submitted and attached to the travel claim form. A signed and dated statement or affidavit of lost or unavailable receipt by the claimant may be used to document lost or unavailable receipts. The affidavit must include the name of the claimant, the inclusive dates of travel, an itemized list of expenses for which the required receipts are missing, and a full explanation of how receipts were lost or destroyed. The reviewing authority may take the time needed to investigate any such request for reimbursement before taking action.

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## **TRAVEL EXPENSE APPROVAL, DOCUMENTATION, AND REIMBURSEMENT (Continued)**

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