

**MOUNTAIN HOME SCHOOL DISTRICT NO. 193**  
**MOUNTAIN HOME, IDAHO**

<b>PROCEDURE</b> Section 800.1, Pages 1-7
--

**TRAVEL ALLOWANCES & REIMBURSEMENT**

The following Travel Allowance & Reimbursement Non-Policy Procedure is to promote cost-effective and efficient methods for incurring travel and related expenses while performing official school district business. All travel costs and related expenses claimed must be properly authorized, actually incurred, essential for achieving the goals or fulfilling the responsibilities of the school district, and conducted in the most economical and practical manner available.

**DEFINITIONS**

**Daily Per Diem:** The daily per diem is the amount given to a traveler to cover expenses such as meals, meal gratuities, and fees, and tips.

**Traveler:** A traveler is any employee or school board trustee traveling on behalf of the school district for the purpose of official school district business.

**Travel Costs:** The expenses for transportation, lodging, subsistence, and related items incurred by a traveler.

**APPROVAL AND AUTHORIZATION**

While traveling for business purposes on behalf of the Mountain Home School District, safe but conservative choices in lodging, meals, and travel should be made as if incurring a personal expense. Receipts for all reimbursable expenses **must** be attached to a Travel Allowance & Reimbursement Form, which is found on the g-drive under Forms-DO, signed by you and your administrator before submitting the form to the District Office. Reimbursement **will not** be paid unless receipts are received to Accounts Payable. In approximately two (2) weeks, a reimbursement check will be sent to you at your work location.

The duration of official travel shall not exceed the maximum time necessary to conduct school district business for the stated purpose of the travel unless approved by the superintendent or designee.

All payments of claims for travel and related expenses must be authorized by the Board, or the superintendent or designee, or by a duly authorized and designated representative(s).

**Travel Costs Charged Directly to a Federal Award:**

In addition to meeting the requirements of this policy, if any travel costs related to travel, are charged directly to a Federal award, documentation must justify that:

1. Participation of the traveler is necessary to the Federal award; and

2. The costs are reasonable and consistent with the school district's established travel policy.

## **PAYMENT METHODS, FORMS, & DOCUMENTATION**

### **Travel Allowance & Reimbursement Form:**

Each Travel Allowance & Reimbursement Form will set forth which travel was performed, verify that the travel was performed under competent orders, the purpose for which it was undertaken, and that the travel was necessary and related to job responsibilities. The employee submitting a voucher for travel expenses must sign that the travel expenses are correct and just.

Specific evidence, such as an invoice or receipt, is required for the following travel costs and must be attached to the travel voucher or specifically identified if paid through direct bill, third party, or another traveler:

1. Lodging expense
2. Airfare
3. Airline baggage fee
4. Taxi, airport shuttle, or other public transportation
5. Rental vehicle
6. Fuel purchase for rental vehicle
7. Parking fees at airport, lodging facility, or work-related location
8. Conference registration fee and agenda
9. All other expenses not specifically described but are reasonable and necessary in the conduct of official State business as determined by the Board, or the superintendent or designee, or by a duly authorized and designated representative(s).

## **AUTHORIZED TRAVEL & REIMBURSEMENT EXPENDITURE**

Evidence of expenditure must contain the date of transaction, vendor name and location, description and individual cost of each item or service that is claimed. The employee is expected to clearly document this information if the original invoice or receipt does not contain all required information. If an original invoice or receipt is not provided by the vendor or is lost, the employee must provide an explanation and document the required information to the extent possible.

1. **MEALS:** Receipts for each meal must be attached; the District does not pay a per diem.
  - There will be a maximum daily allotment for meals of fifty dollars (\$50.00) per day. This is based on an average meal allotment of ten dollars (\$10.00) for breakfast, fifteen dollars (\$15.00) for lunch, and twenty-five dollars (\$25.00) for dinner.
  - Meals incurred the day before, or the day after the meeting are reimbursable if necessary, due to the travel schedule.
  - Request for reimbursement for meals purchased for guests require full explanation on the Travel Authorization form.
  - Costs of alcoholic beverages are not allowable.
  - Tipping for meals should not exceed fifteen (15%) percent.
  - When meals are furnished by others or as part of a meeting or conference and are identified on an official agenda, the Per Diem allowance for the day shall be calculated for only those meals not provided.

- When complimentary meals or beverages are provided by lodging vendors, commercial airlines, or other commercial entities, the Per Diem allowance for the day shall be calculated for only those meals not provided.
2. **LODGING/HOTEL:** Hotel rooms will be reimbursed at the single rate.
- The process for selecting a lodging/hotel vendor for each official travel day shall consider the proximity to the required work location, room type, and daily rate.
    - ~ At the time a reservation is made or when registering on-site, travelers should request the “government rate” if available.
    - ~ Lodging provided by relatives or other individuals is not an allowable expense unless they are in the business of providing such services which are publicly advertised, and a formal invoice is provided.
  - Any additional rates for spouses will be the responsibility of the employee.
  - Personal charges on the hotel bill, such as personal long-distance calls, valet, bar charges, movies, laundry, and similar expenses are considered personal and are not reimbursable by the District.
  - Business long distance calls should have adequate documentation for reimbursement.
  - No claim will be paid for lodging if the traveler is not in official travel status.
3. **MODE & ROUTE OF TRAVEL:** Each training or conference will vary as to the type of transportation that is the most reasonable.
- It is expected that the employee will research the most cost-effective method of transportation for their particular situation. Most hotels provide free shuttle buses to and from airports. Taxies, and rental car agencies will provide receipts; however, it may be difficult to obtain a written receipt for bus service.
    - ~ Exceptions to this requirement may be allowed due to unusual or unforeseen circumstances that are properly documented and authorized by the by the Board, or the superintendent or designee, or by a duly authorized and designated representative(s). Supporting documentation must be attached to the travel expense voucher.
  - When for personal reasons the mode of travel used is not the most cost-effective and efficient mode available and such a deviation is specifically authorized, only those costs which would have been incurred using the most cost-effective and efficient mode available will be allowed. Any costs associated with excess travel time resulting from the use of other modes of travel for personal reasons shall not be allowed.
  - **Commercial Air Travel:** The cost for commercial airfare shall be limited to the basic least expensive unrestricted accommodations class offered by commercial airlines unless documentation shows it would require circuitous routing; require travel during unreasonable hours; excessively prolong travel; result in additional costs that would offset the transportation savings; or offer accommodations not reasonably adequate for the traveler’s medical needs.
    - ~ Baggage fees charged by commercial airlines are allowable not to exceed one checked bag and one carry-on bag per departure unless additional baggage costs are necessary and approved in advance.
    - ~ Any additional costs, such as in-flight services, internet access or entertainment, are not allowable and are the responsibility of the employee.
  - **Rental Vehicles:** May be authorized by the by the Board, or the superintendent or designee, or by a duly authorized and designated representative(s) when such use is

determined and documented to be the most effective and cost-efficient means of transportation for performing official business.

- ~ The size and style of the rental vehicle shall be consistent with the travel needs. The selection of a rental vehicle vendor shall consider the overall cost, location, convenience, vehicle type, and the availability of vendors enrolled in statewide contracts which the school district may access.
- ~ Additional insurance should not be purchased when using a vendor enrolled in statewide contracts. The insurance coverage is included in the statewide contract and is provided through the District and should not be purchased.
- **Private Vehicle Mileage Reimbursement:** Mileage for using a private vehicle for official State business shall be computed according to MapQuest, Yahoo, or Google Maps, or other source which supports the distance as the most direct and/or efficient route.
  - ~ Mileage for personal automobiles will be reimbursed at the current District per mile rate. Reimbursement for private vehicle mileage will be the designated reimbursement amount in accordance with the State Controller's Office (SCO).
  - ~ Under no circumstance is the purchase of gasoline dispensed into a private vehicle an allowable expense in-lieu of mileage reimbursement for using a private vehicle for school district business.
  - ~ Reimbursement for personal automobiles will not exceed available coach airfare should you choose to drive instead of fly.
- **School District Vehicle Usage:** The use of a school district vehicle for personal or other non-official business is strictly prohibited.
  - ~ Commuting from the traveler's primary work location and declared residence using a school district vehicle is permissible only when the official travel purpose begins or ends outside the traveler's usual daily work schedule or for other reasons considered in the best interest of the school district that are specifically documented and authorized by the Board, or the superintendent or designee, or by a duly authorized and designated representative(s).
  - ~ School district vehicles shall not be operated by or used to transport individuals who are not directly involved in the official school district travel purpose unless prior approval has been granted by the superintendent or designee.
  - ~ School district vehicles shall be operated only by individuals who possess a valid operator's license.
- **Taxi and Other Public Transit:** Taxi services, airport shuttles, or other public transit while traveling for official school district business are allowable expenses. Evidence must be submitted that identifies the itinerary of each use which coincides with the official travel requirements.
- **Commuting:** Expenses are not allowed for travel between home and office or for other non-official purposes. Mileage to the airport is reimbursable.

- **Vehicle Parking Fees:** Fees for vehicle parking are an allowable expense based on the proximity to the temporary work location and are usual and customary, such as parking meters or garages, airports, or hotels that include parking fees in their published fee schedules.
  - **Traffic Violations:** Any infractions of traffic laws and resulting fines are the sole responsibility of the employee and are not a reimbursable expense.
4. **ROUTE OF TRAVEL:** Employees must use the most direct and/or efficient route of travel that considers actual costs and travel time. Additional factors can be considered when selecting the route of travel, such as weather conditions or other issues which could increase travel time or hazards to the traveler.
  5. **MISCELLANEOUS:** Explain completely, on the bottom front section of this form, any business expense that does not fall into one of the other categories.
    - **Tips and Gratuity:** Tips and gratuity are allowed not to exceed fifteen (15%) percent. This includes all amounts related to taxi or airport shuttle services, baggage handling, hotel services, or for which gratuities are usual and customary for the services provided.
    - **Entertainment:** The costs for entertainment, including social activities and amusement, are not allowable except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized.
    - **Commuting Expenses:** Expenses for commuting between the traveler's declared residence and official primary workstation are not allowable.
  6. **Use of Statewide Open Contracts Relating to Travel Services:** The use of statewide open contracts vendors relating to travel services, as issued by the Department of Administration, Division of Purchasing, should be considered to the extent possible.

The superintendent or designated representative(s) reserves the right to review and determine the appropriateness of expenses submitted for reimbursement. The superintendent or designated representative(s) can and will make exceptions to the above rules when such exceptions are in the best interest of the Mountain Home School District. Any questions of appropriateness should be addressed to the superintendent or designated representative(s) prior to the costs being incurred.

All supporting documents and signatures are required at the time the Travel Authorization form is submitted to the District Office. The lack of supporting documents or signatures may delay your reimbursement. Until any advance is accounted for through appropriate receipts, you are responsible and accountable for those funds. Indicate what account code the expenses for this trip should be charged against. Please total each day's expenses and each category's expenses prior to submitting the form to the District Office.

## **TRAVEL STATUS**

### **Documentation When Travel Deviates from Authorized Purposes:**

An employee may be authorized to extend the duration of a trip or deviate from the most direct and cost-effective route and mode of travel for personal or other non-official business purposes. In these situations, the employee must document the actual costs incurred with a detailed comparison to the amounts that would have been incurred had the trip included only the authorized

and required duration, destinations, and followed the most direct and cost effective route and mode of travel.

If the deviation from the authorized purpose of the travel involves airfare, the cost without the deviation must be documented within a reasonable time frame of the date the actual airfare reservation was made, preferably the same day. In no event will the total allowed costs exceed the actual costs incurred.

### **Personal Leave While in Official Travel Status:**

An employee who has been granted leave while on official travel status shall identify on the travel voucher the exact dates and times of departure and return to official school district business. If official travel includes personal travel components, allowable travel costs shall not exceed the amounts that would have been incurred had the traveler not combined personal travel with business travel.

### **Accompaniment by Family Member:**

In the event an employee is accompanied by a family member, no travel costs will be allowed for that individual. In the event there are additional fees for a family member, such as additional hotel fees, the additional cost cannot be claimed and will not be reimbursed or paid.

### **Changes to Official Travel Status for Unusual Circumstances:**

Any changes to the duration of official travel resulting from unusual circumstances, such as severe weather, road conditions, airline delays, illness, or other situations beyond the employee's control, must be fully documented and approved by the approving authority to support the increase or decrease of allowable costs and time resulting from the unusual circumstance.

### **THIRD PARTY FUNDED TRAVEL** (See Conflict of Interest Policy)

#### **Reimbursements:**

Each employee is charged with the responsibility of identifying any travel costs paid for or reimbursed by outside sources to ensure that all travel is justified by the school district's mission. When a third party has directly paid or reimbursed the cost of any part of the travel costs, the name and billing address of the third party must be identified and attached to the travel voucher. Any reimbursement must be paid directly to the school district or endorsed over to the school district by the traveler.

Any third-party reimbursement that exceeds allowable costs of this policy will be returned to the third party or retained by the school district if the third party does not provide for partial refunds. Under no circumstance shall the employee retain any excess over allowable costs.

Any employee's travel for business purposes that is covered in whole or part by a Third Party is required to adhere to all State Laws covering ethics in government, including the Bribery and Corrupt Influence Act, the Prohibition Against Contracts with Officers Act, and the Ethics in Government Act. (For further information, employees are encouraged to read and understand the Idaho Ethics in Government Manual, produced by the Idaho Office of the Attorney General.)

## **Retention of Records:**

All records of travel expense vouchers and supporting documentation will be maintained for a period of three (3) years from the date of submission of a final expenditure report. In the event there is any litigation, claims or audit findings involving the records, they will be retained until the matter has been resolved and final action taken.



## **LEGAL REFERENCES**

Idaho Code Sections:

67-2004 – Regulation of Per Diem Traveling Expense Allowances

67-2005 – Voucher Forms

67-2006 – Travel Expense - Vouchers

67-2007 – Standard Travel Pay and Allowances

67-2008 – Determination of Rate of Allowance

67-2008A – Determination of Rates of Allowance – Foreign Travel

MSBT Policy 846 – Travel Allowances (2016 – D11/07/16)

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

2 CFR 200.333 – Retention requirements for records

2 CFR 200.423 – Alcoholic beverages

2 CFR 200.438 – Entertainment costs

2 CFR 200.474 – Travel costs

**ADOPT: August 31, 2004**

Reviewed: February 6, 2006

Revised: March 19, 2019

Reviewed: October 4, 2010

Revised: January 14, 2020

Revised: November 7, 2016

Reviewed: January 10, 2022