

Policy
Expense Reimbursements

Descriptor Code: DJD

TRAVEL

Reimbursement for actual and necessary expenditures incurred by the Board and by District employees while on official school business outside the School District shall be approved by an immediate supervisor or Superintendent's designee. Said expenditures will be reimbursed according to the latest rates provided within the "Statewide Travel Regulations" issued by the State Accounting Office of Georgia unless otherwise noted in the School District's Administrative Regulations for Expense Reimbursements.

The State of Georgia Certificate of Exemption of Local Hotel/Motel Excise Tax form must be used for all in-state motel/hotel stays.

Employees should be as conservative as possible and use good judgment when incurring travel expenses that are to be reimbursed from public funds.

Expense reports on School District approved forms must be submitted for payment within 30 days of completion of the travel and/or event. Additionally, all expense reports for a given fiscal/school year must be submitted for payment within that year's accounting period. Payment for approved expense reports can be generated on a weekly basis. In the event of special or extenuating circumstances, employees should consult with the Superintendent to develop a solution for expense reimbursement.

Regulation
Expense Reimbursements

Descriptor Code: DJD-R(1)

AUTHORITY

In accordance with Board Policy, the Gainesville City School District reimburses employees for reasonable and necessary expenses incurred in connection with approved travel on its behalf.

The Statewide Travel Policy issued by the State Accounting Office of Georgia (SAO) is the authority for reimbursements made to employees. These GCSD Administrative Regulations are a brief summary of those requirements which should handle ninety-five percent or more of questions relative to travelling for the School District. The Statewide Travel Policy maintained by SAO should be consulted for matters not contained in these Regulations.

TRAVEL

Attendance at various professional meetings by the Board and by employees is justified in the interest of program improvement and staff development in the Gainesville City School District.

Travel to various state, regional, and national meetings or on School District business should be approved by an employee's immediate supervisor within the limits of budgetary approvals in advance of the anticipated travel. Upon obtaining approval, a requisition should be entered into MUNIS in the name of the employee showing the estimated travel cost. In addition, the Superintendent must approve all travel requests for out-of-state travel

Upon completion of the approved travel, each employee will have a maximum of 30 calendar days from the last day in travel status to submit all reimbursement requests and provide all needed documentation. There should be no requests for reimbursement received after the 30-day deadline.

When several employees are travelling to the same location, employees should ride together to limit, as much as possible, mileage costs.

REGISTRATION PAYMENTS

Registration prepayments will be made through a MUNIS requisition with the completed registration form. The original form must be included if check is to be mailed directly to vendor. Prepaid registrations generally require a minimum \$25 registration fee per person although prepayments of lesser amounts may be made for multiple registrations for convenience purposes. **Financial Services will prepay an employee's registration, though it is not the responsibility of Financial Services to make sure the employee is registered as that is the responsibility of the employee.** All registrations should be coded to object 581000. Employees should pay registration fees when less than \$25, include on employee expense statements and attach receipt.

LODGING

Employees traveling overnight are responsible for ensuring the most reasonable lodging rates are obtained. To accomplish this, employees should:

- Make reservations in advance, whenever practical
- Avoid "deluxe" hotels and motels, and

Obtain government rates whenever possible.

Confirmation of lodging by use of a personal credit card is the preferred method of making reservations. Lodging should be reserved in the name of the employee who will occupy the room. In situations where the hotel needs to be prepaid, a check may be made payable to the employee for the amount of the lodging. The amount of the check must be reported on the subsequent Employee Expense Statement. The employee is responsible for paying for the lodging, obtaining a lodging receipt and attaching said receipt to the subsequent Employee Expense Statement.

When employees on travel status share a room, reimbursement will be calculated, if practical, on a prorated share of the total cost. When school district employees are accompanied by non-district personnel, the employee is entitled to reimbursement at the single room rate.

School District employees traveling in the state of Georgia on official business are exempt from paying the county or municipal excise tax on lodging. The employee is responsible for submitting the required form at the time of check-in. All lodging facilities within the State of Georgia are required by law to honor this certificate. The official form is available on our website at: System Wide Forms – Finance – Hotel Tax Exemption Form. This optional excise tax is normally 3%, but can be as much as 12% in some locations. This exemption does not apply to employees staying at an out-of-state hotel/motel.

AIRFARE

Travelers on District business should always select the lowest priced airfare that meets their approved, most logical itinerary and District Regulations. Travelers are expected to use their best judgment to save on airfare cost, considering points of departure and destination, flight times and schedules, etc.

Travelers should use penalty or nonrefundable fares whenever feasible. These fares are typically much lower in cost.

Travelers on School District business may open and maintain frequent flyer/guest accounts with airlines, hotels, car rental companies, and other travel suppliers. The cost of these memberships is the responsibility of the traveler and will not be reimbursed by the District. Travelers may retain promotional items, including frequent flyer miles, earned on official District travel. However, if an employee makes travel arrangements that favor a preferred airline/supplier to receive promotional items/points and this circumvents purchasing the most economical means of travel, they are in violation of this Policy.

The District will pay for the airfare and/or penalty incurred for a change or cancellation of travel plans when the change or cancellation is required by the District, or is the result of other unavoidable situations approved by the Superintendent. Fees or penalties for changes or cancellations at the request of the employee are not reimbursable by the District.

Purchase of airfare by use of a credit card is the preferred method of booking reservations. Tickets should be purchased in the name of the employee. Tickets purchase 30 days or more in advance of travel dates are reimbursable immediately after purchase. Reimbursement made prior to travel does not relieve the employee of the responsibility to refund monies due the District in circumstances where the employee does not complete the travel.

MEAL REIMBURSEMENTS

The District will reimburse meals for actual expense incurred by the employee for travel in Georgia up to the meal allowance rates established by the State of Georgia. These rates are:

Maximum meal reimbursement rates for travel in Georgia are as follows:

	<u>Regular</u>	<u>High Cost</u>
Breakfast	\$ 6.00	\$ 7.00
Lunch	\$ 7.00	\$ 9.00
Dinner	\$ 15.00	\$ 20.00

High cost areas in Georgia are limited to the following counties:
Chatham, Cobb, DeKalb, Fulton, Glynn, and Richmond counties.

The cost of meals normally eaten before departure or after return from travel status is not reimbursable. Generally, lunch is not reimbursable unless the employee is travelling overnight. However, lunch is reimbursable if it is an integral part of a scheduled meeting. In order to be an integral part of a scheduled meeting, the luncheon must include a program such as, but not limited to, a speaker, a panel discussion, or other similar presentation. The employee must be an official representative of the school district. Reimbursement may be claimed whenever lunch is part of a required fee or is included in the cost of a luncheon ticket which is required for a participant to attend a required meeting.

Breakfast:

Reimbursement will not be allowed for breakfast unless employees depart their homes or official headquarters prior to 6:30 a.m.

Dinner:

Generally, employees will not be reimbursed for the evening meal unless they return to their homes or official headquarters after 7:30 p.m. Employees will be reimbursed for their evening meal provided the employee was away from home on the work assignment for more than 13 hours.

Lunch:

The meal is not reimbursable unless it is an integral part of a conference/scheduled meeting at which the employee is representing the school district. The employee is traveling prior to 6:30 a.m. and returns after 7:30 p.m. The employee is away on a work assignment for more than 13 hours.

Meal reimbursement rates for travel outside Georgia will depend on location visited. Rates are available at the Federal Government's General Services Administration's (GSA) website.

MILEAGE REIMBURSEMENTS

The reimbursement rate for mileage for use of a personally owned vehicle is \$.56 per mile (effective January 9, 2014) plus tolls and parking expenses. The mileage reimbursement includes all expenses associated with the operation of a personally owned vehicle.

If a vehicle is rented in lieu of using the employees own vehicle, the car rental fee and the gas will be reimbursed. Employees will not be reimbursed for mileage. Rental of vehicles must be pre-approved by the Superintendent or the Superintendent's designee.

Employees may be reimbursed for the mileage incurred from the point of departure to the travel destination. If an employee departs from headquarters, mileage is calculated from headquarters to the destination point. If an employee departs from his/her residence, mileage is calculated from the residence to the destination point, with a reduction for normal one-way commuting miles. For the return trip, if an employee returns to headquarters, mileage is calculated based on the distance to such headquarters. If an employee returns to his/her residence, mileage is calculated based on the distance to the residence, with a reduction for normal one-way commuting miles.

Exception: If travel occurs on a weekend or holiday, mileage is calculated from the point of departure with no reduction for normal commuting miles.

Normal one-way commuting miles should be shown on the Employee Expense Statement in the Personal Mileage column of the Automobile Mileage Record section of the Statement.

EMPLOYEE EXPENSE STATEMENT REQUIREMENTS – MILEAGE ONLY

In the case of in-District and/or out-of-District travel limited to mileage reimbursement, an Employee Expense Statement report must be submitted to Financial Services within 30 days of the month end in which the travel took place. Most claims for just mileage reimbursement should be maintained for the month and submitted at the end of each month.

The Employee Expense Statement must be completed, then dated and signed by the employee, and given to their superior. The approving authority, prior to approving and signing the statement, must verify that the Statement conforms to District policies and regulations, that expense amounts have been checked for mathematical accuracy, and that requirements regarding attached receipts have been met. The approving authority must be at the appropriate level for that fund source.

Employee Expense Statements containing only reimbursements should be entered into MUNIS as a purchase requisition, with the travel expense statement sent to Financial Services as backup documentation. The travel expense statement should note the approved Purchase Order Number on the form. Vendor (for the requisition) is the employee requesting the reimbursement. The requisition should be noted: DO NOT MAIL PO TO VENDOR.

Local mileage reimbursement and conference travel should not be combined on an expense statement.

EMPLOYEE EXPENSE STATEMENT REQUIREMENTS – CONFERENCE/BUSINESS TRAVEL

The Employee Expense Statement must be completed, then dated and signed by the employee, and given to their superior. The approving authority, prior to approving and signing the statement, must verify that the Statement conforms to District policies and regulations, that expense amounts have been checked for mathematical accuracy, and that requirements regarding attached receipts have been met. The approving authority must be at the appropriate level for that fund source.

A complete Employee Expense Statement must:

- Have the "Purpose of Trip" section completed,
- Include amounts that are within Meal Allowance Guidelines,
- Include beginning and ending odometer reading and vehicle information,
- Have a hotel/motel bill attached to the statement, if lodging expense is shown,
- Have receipts attached for any expense other than meals,
- Have a detailed conference agenda attached if travel is conference related,
- Have a registration receipt attached if registration was paid by the employee, and
- Bear the dated signature of the employee.

Receipts for meals are not required to be attached.

All reimbursements must be submitted to Financial Services within 30 calendar days after the expense has been incurred. Any necessary program approvals should be obtained prior to the reimbursement request. It is the responsibility of each employee to make sure that his or her travel reimbursement requests are complete, properly approved and appropriately routed so that this deadline is met.

RECEIPTS

Travelers must always obtain receipts. Not all receipts must be submitted with a travel expense report, but may be requested for verification or audit. Itemized original receipts should include:

- Name and address of the vendor
- Date of service
- Description of goods/service
- Amount paid for each individual item

Credit card slips are not acceptable in lieu of receipts unless the required information above is on the slip.

Travel expense reports may be selected for audit at any time and all required receipts must be retained by the traveler for three years after the travel date, if not attached to the expense report.

Receipts for breakfast, lunch, or dinner meals are not required to be attached.

Receipts are required with the travel expense report for the following expenses, regardless of dollar amount:

- Airline fares
- Hotel expenses
- Rental car expenses
- Registration Fees
- Visa/Passport fees
- Gasoline purchased for rental vehicles
- Parking
- Highway tolls
- Mass Transit tickets
- Taxi fares
- Airport vans

No expense should be approved by an approving authority if a required receipt is missing.

MISCELLANEOUS TRAVEL ASSOCIATED COSTS

In addition to being reimbursed for meals, lodging, airfare, mileage reimbursements, there are several Miscellaneous Travel Expenses that are reimbursable.

Reimbursable expenses while on official travel status include, but are not limited to, the following:

- School District office expenses (copy services, postage, and supplies)
- School District related phone calls, faxes, and internet usage charges and fees
- Transportation costs from lodging or businesses to restaurants
- Conference/Registration fees
- Baggage handling services, other than regular portage/tips

Non-reimbursable expenses include, but are not limited to, the following:

- Airline, car, and card membership dues and club fees;
- Travel upgrade fees (air, rail, car)
- Alcoholic beverages
- Bank charges for ATM withdrawals.

- Childcare costs
- Clothing or toiletry items
- Commuting between Residence and Primary Work Station
- Country Club dues
- Expenses related to vacation or personal days taken before, during or after a business trip
- Haircuts and personal grooming
- Laundry, cleaning, pressing costs.
- Loss or theft of cash advance money or airline tickets
- Loss or theft of personal funds or property
- Lost baggage
- Luggage or briefcases
- Medical expenses while traveling
- Mini-bar charges
- Movies
- No-show/Cancellation fees
- Fees related to late check-out (unless justifiable as business or weather related)
- Personal reading materials (magazines, newspapers, etc.)
- Personal vehicle maintenance
- Personal entertainment
- Personal Pet care
- Recreational expenses
- Saunas, massages
- Shoe Shines
- Souvenirs or personal gifts
- Traffic citations (moving violations), parking tickets, court fees and other fines
- Travel accident insurance premiums
- Valet services for parking, when self parking options are available.