

## **EMPLOYEE TRAVEL AND OTHER EXPENSE REIMBURSEMENT**

*Policy Code:*

**7650**

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The board may reimburse employees for reasonable and necessary travel and other expenses incurred while performing school system business. All employee requests for reimbursement for travel and other expenses are subject to this policy. The superintendent and finance officer are responsible for developing and disseminating forms for requesting travel and other expense reimbursement, for maintaining and disseminating current information concerning applicable reimbursement rates, and for establishing any procedures or regulations necessary to implement this policy.

### **A. EMPLOYEE RESPONSIBILITY FOR CONTROLLING TRAVEL EXPENSES**

The board intends that its employees who are required to travel do so in reasonable comfort. All employees traveling on school system business are expected to exercise good judgment in distinguishing between reasonable comfort and extravagance and to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Reimbursement will not be approved for excess costs or additional expenses that are for the convenience or personal preference of the employee. Unless specifically approved by the board in advance, unauthorized expenses include, but are not limited to, alcohol or tobacco, entertainment activities (e.g., sporting events, pay TV, movies), personal services (e.g., spa, laundry), personal items (e.g., toiletries, magazines, souvenirs), supplemental insurance on rental cars, fines for traffic violations, and meals, lodging, or other expenses for spouses, children, guests, or pets. Employees are responsible for being aware of applicable reimbursement rates and any other limitations established by the superintendent or finance officer prior to travel.

### **B. APPROVAL FOR TRAVEL**

Out-of-county travel by any employee except the superintendent must receive prior written approval of the employee's supervisor on the designated travel authorization form. Out-of-state travel also requires the superintendent or designee's prior written approval. The request for approval must include an estimate of the anticipated cost of the travel and related expenses. Travel requests that exceed the amount budgeted for such purposes will be denied. The travel authorization form must be submitted at least 15 business days prior to the first date of travel.

### **C. REIMBURSEMENT FOR TRAVEL EXPENSES**

Employees may request reimbursement of actual expenses for mileage, meals, parking fees, and other pre-approved business-related expenses on approved trips for official school system business. Expenses for lodging, conference registration fees, airfare, and rental vehicles should be paid using the school or department card. Travel that does not directly benefit the school system is not reimbursable.

The reimbursement rates for mileage, meals, lodging, and other travel expenses will be in accordance with those established for state employees. Reimbursements will not exceed the annual budget allocated to the respective employee or department. All reimbursements are contingent upon funds available.

All procurement card payment requests of travel expenses must (1) include a copy of the approved travel authorization form; (2) be supported with original receipts; (3) include a copy of the agenda if the travel was to a conference, meeting, or similar event. If reimbursement is to be paid from federal funds, documentation of the business purpose must include the reason the claimant's travel is necessary to the federal program. All claims must be submitted in accordance with any additional requirements, procedures, or deadlines established by the superintendent or finance officer.

All claims for reimbursement of travel expenses must (1) include a copy of the approved travel authorization and travel reimbursement request forms; (2) be in writing, itemized, and supported with original receipts, except that no receipt is required for meals that will be reimbursed at the state-approved flat rates; (3) document the official school business purpose for which the expenses were incurred; (4) include a copy of the agenda if the travel was to a conference, meeting, or similar event; (5) be signed by the employee; and (6) be approved by the employee's supervisor, or in the case of the superintendent, by the board chair. If reimbursement is to be paid from federal funds, documentation of the business purpose must include the reason the claimant's travel is necessary to the federal program. All claims must be submitted in accordance with any additional requirements, procedures, or deadlines established by the superintendent or finance officer.

In extenuating circumstances, such as when lodging is not reasonably available at the state-approved rate, authorization for reasonable costs in excess of the state-approved rates may be approved by the employee's supervisor and the superintendent or designee, or in the case of the superintendent, by the board chair.

#### **D. ADVANCEMENT OF TRAVEL EXPENSES**

The board discourages providing an advance travel allowance to employees. In extraordinary circumstances, an advancement of funds for meal expenses not to exceed the estimated travel expense with a limit of \$500 for an approved trip may be made to an employee provided the employee makes a written request no later than one month prior to the departure date. The request must be approved by the employee's supervisor and the superintendent or designee except that advances for the superintendent must be approved by the board chair. The advance will be forwarded to the employee no sooner than five working days before the scheduled departure date.

Funds advanced may be used only for expenses that are otherwise reimbursable and documented in accordance with this policy. Upon return from the trip, the employee must provide a reconciliation of the actual expenses incurred as compared to the amount advanced in accordance with procedures and any applicable deadline established by the finance officer. The employee shall be responsible for returning any funds advanced in excess of the employee's documented reimbursable trip expenses.

An employee who fails to file a complete reconciliation by the applicable deadline or who does not return travel funds owed to the school system may be subject to disciplinary action and/or to recovery actions for the amount owed.

Funds for expenses that can be paid using the department or school procurement card will not be advanced to an employee.

**E. CANCELLED TRIPS**

If an employee cancels a trip for which (1) a travel advance has been extended, (2) trip-related expenses have been prepaid by the school system, or (3) a penalty or charge resulting from the cancellation is incurred, the employee is responsible for reimbursing the school system for all funds advanced or expended by the school system as a result of the cancellation unless otherwise approved by the superintendent or designee. Failure to reimburse the school system as required may result in disciplinary action and/or actions to recover the amounts owed.

**F. MILEAGE REIMBURSEMENT FOR USE OF PERSONAL VEHICLE**

Employees are required to submit in writing a request to use a system owned vehicle prior to travel. If a system owned vehicle is available, the employee is required to use the system owned vehicle in lieu of driving their personal vehicle. If an employee chooses to drive their personal vehicle when a county owned vehicle is available, they do so at their own expense and risk of liability.

Employees who are approved to use their personal vehicle to travel in the performance of their official job duties will be reimbursed at the rate for state employees for mileage incurred when traveling for job-related activities, subject to budgetary limitations. The superintendent or finance officer may establish criteria for determining which employees are eligible for this mileage reimbursement. Reimbursement will not be authorized for travel between the employees' residence and the first or last scheduled stop of the day.

Actual mileage is reimbursable. Mileage is measured from the closer of duty station or point of departure to destination and return. Mileage must be verified by a Google Maps printout showing the multiple route options. The lowest mileage option will be used for mileage reimbursement.

If the point of departure is not the duty station, two Google Map printouts will be required. One showing the mileage from the duty station and one showing the mileage from the point of departure.

Mileage reimbursement requests for all employees except the superintendent must be approved by the employee's immediate supervisor and submitted as directed by the finance officer or superintendent. The superintendent's mileage reimbursement requests must be approved by the board chair and submitted to the finance officer at least quarterly.

**G. REIMBURSEMENT OF OTHER BUSINESS EXPENSES**

Employees purchasing merchandise or other items on behalf of the school system with personal funds must have prior written approval of their supervisor and may be reimbursed for reasonable costs, up to a limit of \$50. Expenses of greater than \$50 must be approved in advance by the superintendent or designee, or in the case of the superintendent, by the board chair. Requests for reimbursement must follow the procedures established by the finance officer. All requests for reimbursement must be accompanied by a statement of the business purpose for the expense and a detailed receipt. Employees who are authorized to use school system procurement cards will not be reimbursed for purchases made using personal funds.

**H. RESPONSIBILITY FOR MONITORING COMPLIANCE WITH THIS POLICY**

The superintendent is responsible for monitoring employee compliance with this policy. The superintendent's expenditures for travel and other expenses will be reviewed at least quarterly by the board chair.

Legal References: G.S. 115C-36, -47(21), 138-6; 2 C.F.R. 200.474

Cross References: Board Member Compensation and Expenses (policy 2130)

Other Resources: *North Carolina Budget Manual*, Section 5 (Office of State Budget and Management), available at <https://www.osbm.nc.gov/budget/budget-manual>

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