The Hilldale Board of Education believes that expenses incurred by individuals for travel on behalf of the school district should be reimbursed by the district. Reimbursement toindividuals should be made upon approval by the Board of Education after proper presentation of supporting documentation, as defined below.

Definitions

Terms used in this policy are defined as follows:

1. "Travel" means transportation arrangements made or incurred by car, airplane, train, bus or other means or hotel accommodations and meals, for the purposes of advancing the interests of the school district. Travel may be within or without the school district. Travel does not mean transportation to and from the employee's residence or abode to the school district for employment.

2. "Employee" means any person employed by the school district or a member of the board acting in his capacity as a board member on behalf of the school district.

3. "Expenses" means any actual indebtedness incurred and paid by an individual employee on behalf of the school district, for the benefit of the school district or for the purpose of advancing the interests of the school district, with the intention of being reimbursed by the school district. Expenses may include, but are not limited to, these items:

    A. air, bus, taxi or train fares and car rentals;

    B. meals, unless payment is made on a per diem basis established by the board;

    C. hotel or motel accommodations;

    D. other travel related expenses when applicable, such as mileage; and

    E. registration fees and meeting expenses.

4. "Receipt" means an invoice document issued by a vendor which has been paid as an expense by an employee. A receipt must contain the following information:

    A. date indebtedness incurred;

    B. date indebtedness paid;

C.   amount paid;

D.   amount of indebtedness;

E.   who paid the indebtedness;

F.   method of payment;

G.   the purpose of the indebtedness including an itemized description of the goods or services purchased; and

H.   the name, address and telephone number of the vendor.

A credit card slip alone is not a receipt.

5.   "Supporting documentation" means a memorandum to the board containing a request for reimbursement and explanation of the reason for the expense. All receipts for which reimbursement is sought and a travel claim must be attached to the memorandum.

6.   "Travel claim" is a document prepared by an employee who seeks reimbursement which contains the following information:

A.   dates entering and ending travel status;

B.   points of travel;

C.   mileage to and from destination(s) when personally owned vehicle is used;

D.   amount per mile reimbursed;

E.   air, bus or train fares when public transportation is used;

F.   parking fees, taxi fares, car rentals and turnpike fees;

G.   meals or per diem rate established by the board of education, if any;

H.   purpose, time, location and those in attendance for meals;

I.   motel and hotel expenses;

J.   registration fees and meeting expenses;

K.   other school business expenses such as telephone calls, tips, etc., which properly occur during the time an employee is in travel status;

L.   encumbrance to be charged for expense; and

M.   by whom the travel activity was approved.

7.   "Credit card slip" is the customer's copy of the credit card charge form. A credit card slip alone is not a receipt. To qualify as a receipt a credit card slip must be attached to a supporting invoice issued by the vendor which containsall the information required of a receipt.

8.   "Vendor" means the individual or entity that provided the goods or services to the school district for which reimbursement is sought and a receipt for payment has been issued.

9.   "Meals" means actual food expenses incurred while traveling outside the school district or within the School District if allowed by other board policies.

10.   "Per diem" expenses may be authorized and approved only if overnight travel is required. Per diem expenses are for expenditures of undocumented meal expenses and other incidentals. Meal ticket receipts are not required for per diem allowances. Reimbursement will be computed on the current Internal Revenue Service (IRS) rate at any given time and prorated on each fraction thereof, subject to the following conditions:

        A.   Travel status commences when employee leaves Hilldale or authorized point of departure and ends when employee returns to Hilldale or authorized final destination.
        B.   Per diem is calculated on a twenty-four (24) hour bases not on the calendar day.
        C.   Other expenses incurred by employees such as car rental, taxi service, toll gates, etc., will be handled on a receipt basis.

11.   "Requisition" the request by the employee for travel reimbursement. At the time of the requisition the employee is approved for per diem or receipt reimbursement.

Procedure for Reimbursement

To obtain reimbursement for travel expenses the employee must:

1.   Prepare supporting documentation to the board of education with attached receipts and travel claims. Requests for reimbursement with insufficient or incomplete documentation will be denied.

2.   Submit supporting documentation with attachments to the designated person. The superintendent or designee will review the memorandum and attachments for completeness and accuracy. If the memorandum is completeand accurate the board clerk will list the reimbursement request as an agendaitem on the next available board meeting.

3.   At the next available board meeting the board will consider the reimbursement request and authorize the board treasurer to issue a warrant to reimburse the employee for the amounts, if any, deemed appropriate bythe board. The board has absolute discretion to deny the request or approve it in whole or in part. The board's decision is final.

4. The board treasurer will issue the warrants for reimbursement authorized by the board as soon as is practicable following the board's action.

Other Issues

A request for reimbursement must be made within thirty (30) days after the vendor's invoice is issued. Notwithstanding this time limitation, all requests for reimbursement must be made prior to the end of the fiscal year in which the vendor's invoice was issued and services rendered, and it must be submitted in sufficient time to allow the board to take action at its last regular meeting of the fiscal year. Reimbursement requests not complying with these requirements will be denied unless unusual circumstances are presented to and approved by the board.

Reimbursements issued by the board are only for the actual amount of out of pocket expenses paid by the employee. No additional charges may be added by the employee and the employee may not obtain a warrant for funds he or she expects to pay or incur inthe future.

An employee may be reimbursed for actual out-of-pocket meal expenses for overnight trips in an amount equal to the per diem allowance authorized by law for state employees in Okla. Stat. tit. 74, § 500.8. Upon request, the superintendent shall provide any school district employee with a copy of the current provisions of Okla. Stat. tit. 74, § 500.8 for review.

According to Internal Revenue Service regulations, meal reimbursements are to be reported as taxable income, unless the employee is required to work extensive hours requiring rest or incur overnight lodging, and there is a substantiated business connection. When meal reimbursements are determined to be taxable, the school district is required to withhold Federal income tax, social security (FICA) and Medicare tax and to pay matching employer contributions for FICA and Medicare tax. When seeking reimbursement for businessrelated meals, employees must document the purpose of the meeting, the time, location and who was in attendance.

Any interpretation of this policy shall be made solely by the Board of Education and shall be binding in all respects.

Violation of any of the provisions of this policy may result in dismissal or nonrenewal.