Jerome Joint School District No. 261

FINANCIAL MANAGEMENT **7430**

Travel Allowances and Expenses

Every District employee and ~~trustee~~ Board Member will be reimbursed for travel expenses while traveling outside of the District and engaged in official District business. All travel expenses must be reported on the District-approved ~~established~~ travel ~~expense and~~ voucher forms and, for employees, approval must be granted prior to traveling by the employee's supervisor and the Superintendent. The District will adhere to the State Travel Policy, which can be found at https://goo.gl/eDiSGc.

The District business office will be responsible for the development of procedures and forms to be used in connection with travel expense claims and reimbursements.

Reimbursement for travel will be made when a properly completed travel expense reimbursement form has been submitted to the district office with a conference agenda attached. For travel, the district will reimburse the employee:

1. ~~**Transportation:**~~ **Mileage**: Reimbursement will be made at the ~~rate of $.05 per mile less than the~~ actual IRS reimbursement rate ~~on July 1 of each fiscal year~~. Travelers are encouraged to share transportation with another employee to keep costs as low as possible.
   a. Airfare: Reimbursement will be limited to coach fare only. Airline tickets will be arranged through the district office as early as possible to assure the best possible ticket price.
   b. Car Rental: Reimbursement will be made only when approved by the district office prior to actual expense. Arrangements for rental will be made through the district office.
   c. Other: Any other mode of transportation requested by employees must be approved by the district office before use or reimbursement will not be granted.

2. **Lodging:** Arrangements to include direct billing, where possible, will be made through the district office. Reimbursement will be made for the district employee only. Employees are encouraged to share lodging to take advantage of any double occupancy rates.

3. **Meals:** Meals will be compensated as a per diem**.** Breakfast per diem will be allowed if travel is prior to 7:00 a.m. at a rate of $15. Lunch per diem will be allowed if travel is between 11:00 a.m. and 1:00 p.m. at a rate of $20. Dinner per diem will be allowed if travel to the event is before 6:00 p.m. and return from the event is after 6:00 p.m. at a rate of $30. Meal expenses will not be compensated if meals are provided at the conference or workshop.

4. **Ground Transportation:** Expenses usually referred to here include taxi's, limousine service, buses, and other public transportation and/or tolls paid. Reimbursement will be made for travel to and from airports and the site for lodging if the meeting place is different. ~~Receipts for this type of travel are sometimes difficult to obtain but you should ask for a receipt from any provider. Exceptions to the requirement for receipts will be made here for that reason.~~

5. **Parking:** Reimbursement will be made for normal parking needs when traveling.

~~6. **Telephone:** Reimbursement will be made for telephone calls related to the official purpose of the travel.~~

7. **Tips:** Reimbursement will be made for usual and customary tips (other than meals) for baggage handling, lodging, transportation, etc.

8. **Other Incidental expenses:** Reimbursement for these types of expenses will not be made except under unusual circumstances approved by the district office.

Travel Costs Under Federal Award

General: Travel costs are the expenses for transportation, lodging, food, and related items incurred by employees who travel on official business under a federal award. Such costs may be charged on an actual cost basis, or on a per diem mileage basis, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip.

Lodging and subsistence: Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, shall be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the District in its regular operations. If these costs are charged directly to the federal award, the District will maintain documentation justifying the following:

1. Participation of the individual is necessary to the federal award; and
2. The costs are consistent with this policy and any related procedures.

Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conferences are allowable provided that the costs:

1. ~~The costs~~ Are a direct result of the individual's travel for the federal award;
2. ~~The costs~~ Are consistent with this policy and any related procedures; and
3. Are temporary, lasting only during the travel period.

Establishing rates and amounts: In the absence of an established written policy regarding travel costs, the rates and amounts established under 5 USC 5701-11 Travel and Subsistence Expenses; Mileage Allowances by the Administrator of General Services, or by the President or their designee pursuant to any provisions of such subchapter must apply to travel under federal awards, as required by 48 CFR 31.205-46(a).

Travel costs for dependents are unallowable, except for travel of duration of six months or more with prior approval of the federal awarding agency.

Commercial air travel: Airfare costs in excess of the basic, least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would:

1. Require circuitous routing;
2. Require travel during unreasonable hours;
3. Excessively prolong travel;
4. Result in additional costs that would offset the transportation savings; ~~or~~
5. Offer accommodations not reasonably adequate for the traveler's medical needs. The recipient must justify and document these conditions on a case-by-case basis for the use of first-class or business-class airfare to be allowable in such cases.

Air travel by other than commercial carrier: Travel costs by recipient or subrecipient-owned, -leased, or -chartered aircraft include the cost of the lease, charter, operation (including personnel costs), maintenance, depreciation, insurance, and other related costs. The portion of these costs that exceeds the cost of airfare, as provided under 5 USC 5701-11 is unallowable.

Legal Reference:	**Description:**
I.C. § 33-701	Fiscal year – Payment and accounting of funds
2 C.F.R. § 474	Travel Costs

Policy History:

Adopted on:	11/21/2006
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