

Boise Independent School District
2007-08
TRAVEL PROCEDURES

To be eligible for reimbursement, all travel for District employees must 1) be properly authorized 2) be actually incurred 3) be necessary for fulfilling the responsibility of the department and 4) be conducted in the most economical manner for the District. Official travel by Boise Independent School District employees must be approved in advance. **Each employee MUST complete the “Travel Request Form” prior to traveling.**

The Boise Independent School District requires all travel to be properly documented not only for accountability purposes, but also to protect the employees from having travel reimbursements being considered taxable. The IRS divides travel reimbursements into two categories (accountable and nonaccountable). All travel payments made under a nonaccountable plan are considered income to the employee and are therefore subject to state and federal withholding. Travel paid under an accountable plan is considered to be a reimbursement and is not considered income as long as the employee can substantiate all expenses incurred by reporting and submitting proper documentation to the employer in a timely manner. The Boise School District has an accountable plan so the reimbursements are not taxable to the employee.

I. IN-DISTRICT TRAVEL

In-district travel is defined as travel within the school district or the immediate vicinity. (No overnight travel is reported in this category.) This type of travel is usually submitted on the district mileage form.

The traveler will use the most economical and practical mode of travel from the standpoint of time, cost and standard travel route. The supervisor is responsible for this determination. Exceptions must be fully explained and approved by the supervisor.

Reimbursement will be made at the standard mileage rate for travel within the District to conduct official business. This includes required travel from one District building to another, travel to required meetings, and home visits. This does not include travel from your home to your place of work. The school district has prepared a district mileage grid that shows mileage from various school buildings. This mileage grid may be obtained from the district accounting office or via the school districts website.

Claims for mileage expenses to conduct official business while in route between home and office should only be submitted for the mileage that exceeds the **usual** home to office mileage.

Reimbursement for required travel when an employee leaves directly from home and returns home without going to the employees office will be the **lesser** of:

- a. the distance between the employees home and travel destination, or
- b. the distance between the employees office and travel destination.

In-District travel must be documented by the employee on a “Required Mileage Record” form. (These forms can be accessed on our website at www.boiseschools.org) The employee must record the date, the number of miles traveled, and the reason for the trip on the form. The “Required Mileage Record”

form must be approved by the immediate supervisor. In-District travel will be reimbursed at the federal standard mileage rate. All employees are required to submit mileage reimbursement requests monthly.

II. TRAVEL TO PROFESSIONAL CONFERENCES/MEETINGS

NOTE: THE FOLLOWING APPLIES WHEN THE EXPENSES FOR THE CONFERENCE ARE TO BE COMPLETELY REIMBURSED BY DISTRICT FUNDS:

1. Travel for all certified and classified staff must be approved by the appropriate budget officer and submitted to the correct travel coordinator (list on last page) for processing. This is done by filling out a "Travel Request Form". The travel coordinator will review the form for compliance to travel procedures, make any necessary reservations and forward it to the Deputy Superintendent for final approval. "Travel Request Forms" for principals must be approved by the Area Director and the Deputy Superintendent. If approved, the request is sent to accounting to be process and filed until after the conference. (NO reimbursements for airline tickets, registration, or hotel deposits will be made without a completed and approved "Travel Request Form.")
2. Requests for direct payment of airline tickets, registration, and hotel deposits must be submitted by preparing a Direct Pay (Form 103) and submitting it for proper approval. (Please allow adequate time to process the request, produce the check and mail it to the conference registration within the time frames required for registration.)
4. A travel advance will be issued, if requested, approximately two weeks before the conference. Any request not received in Accounting 2 weeks prior to the conference date will not be issued an advance amount. The advance is for 90% of the expenses **not** prepaid by the District. A travel advance will only be issued if the advance exceeds \$100.00. All travel advance checks will be mailed to the employee's **home** address. Be sure to write the correct home address on all travel request/reimbursement forms.
5. A "Travel Expense Claim" must be completed **immediately** upon returning from the conference and submitted for approval ***within five days*** of the completion of the conference. If the Travel Expense Claim is not received within 5 days, a email will be sent to the employee's school email address informing the employee that the advance amount will be treated as wages and taxes will be paid on the amount and the employee will no longer be eligible for further advances. The amount will also be reported on your W-2. All expenses must be documented.

Lodging: Original receipts showing the dates of the stay at the establishment and the amount charged per day, plus the tax, if any, must be submitted. (Credit card receipts are not acceptable documentation). The district **will not** pay for extra items added to the lodging bill such as phone calls, health facility fees, meals, movies, and other incidentals.

Airfare: Original receipt (usually marked "passenger receipt" in ticketed booklet) must be submitted. (Credit card receipts are not acceptable documentation.) Air travel allowance is limited to coach fare.

Meals: Meals are reimbursed on a standard amount per day. The amount is based on the

Federal Per Diem Rates published annually. These rates are may be accessed on the internet at http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentId=17943&contentType=GSA_BASIS.

Meal reimbursement will be based on the number of days the employee is away from his/her normal workstation. If meals are included in the conference registration fees, the amount for the meal must be deducted from the amount of the standard reimbursement for that day. Meal reimbursement will not exceed the daily per diem rates.

Reimbursement of meal costs for partial days of travel will not exceed 20% of the daily allowance for breakfast, 30% for lunch and 50% for dinner. Reimbursement for breakfast will be allowed only if the departure is earlier than 7 a.m. Reimbursement for dinner will be allowed only if the return to home or office is later than 7:00 p.m. The District is aware that employees are now required to be at the airport 1 hour prior to flight departure, therefore you are allowed to include that hour in the time you leave when calculating partial meal allocations.

Because all meals are reimbursed based on the standard per diem, **you are not** authorized to use your District issued procurement card to purchase meals in travel status.

Transportation: If a private car is used to reach the conference location, the number of miles must be clearly documented. The reimbursement is based on the standard mileage rate times the number of miles. Distances from cities must be calculated using the Rand McNally Atlas mileage charts or the State of Idaho mileage chart published by the Idaho Department of Transportation. In no instance will the amount of the reimbursement exceed the cost of an airline coach ticket. This reimbursement is made **only** to the individual who drove the vehicle. (Do not split amounts for mileage among several employees. If more than one employee travels by car, the amount reimbursed will not exceed the cost of the appropriate number of coach airline tickets.)

The school district will pay the lesser of the actual mileage rate or the cost of the airline ticket in those instances in which the employee elects to use a personal vehicle in lieu of airline travel. The additional time needed for automobile travel is to be charged to annual leave and meals and lodging will be allowed within the time frame that would have been necessary for air travel. The traveler must clearly document the cost of the airline ticket versus the cost of choosing to travel by personal vehicle.

The standard mileage rate is based on the Federal Per Diem Rates set annually. The 2007-08 mileage rate is 48.5 cents per mile.

Registration fees: A receipt must be obtained and submitted with the "Travel Expense Claim" if the employee pays for the registration with personal funds.

Miscellaneous expenses: Cab fare or bus fare to and from airports, hotel, or as otherwise required is reimbursed. Cab fare is authorized if there is no other reasonable transportation available. Other expenses as required should be explained **and properly supported by receipts or other documentation.** Personal expenses, such as personal telephone calls, are to be paid by the employee.

If the travel advance exceeded the actual expenditures, a check made payable to the Boise

School District should accompany the “Travel Expense Claim”, which is completed once the traveler returns. If a balance is due to the employee, a check will be mailed to them following the receipt of the approved “Travel Expense Claim” in the Accounting Department.

III. TRAVEL COORDINATORS/AUTHORIZED PERSONNEL TO CHARGE PLANE TICKETS

The district authorizes limited staff to charge plane tickets in the district’s name. The following staff are the only people authorized to charge airline tickets to District accounts. Other employees may inquire regarding the times for various flights, but the ticket purchase must then be authorized by one of the following individuals. **Please be sure that when you authorize air travel for any employee you ensure they process their tickets through the appropriate person.**

Karen Fox	Board of Trustees
Debbie Guidicelli	Area Director (Boise High Area)
Debbie Guidicelli	Area Director (Borah High Area)
Tina Wyant	Area Director (Capital High Area)
Tina Wyant	Area Director (Timberline High Area)
Peggy Moore	Food Service
Leann Perry	Staff Development, Supervisors
Shelly Wilde	Coordinators, Certified and Noncertified Personnel
Melissa Wilson	Health Services
Kris DeLaune	Counselors, Social Workers
Sharon Hutton	Federal Programs
Debbie Zarkos	Occupational Education, Carl Perkins Grant
Mary Kolbet	Psychologists

The District pays for the lowest available coach airfare. Please be sure you ask the travel agent to quote the rate for Southwest Airlines when you inquire for rates. Be sure to include in your travel estimates the reservation processing fee charged by travel agents. An employee may choose to purchase their own plane ticket via the internet. If the employee does charge the ticket to their own personal credit card, the amount paid must be less than what the district would have paid by purchasing through the district’s travel agent. The employee must submit proof of payment and a passenger ticket receipt in order to be reimbursed for any personal plane ticket purchases.

IV. PARTIAL PAYMENTS FOR TRAVEL

Employees that are not going to be fully reimbursed for attending a conference are still required to submit all travel forms and proper documentation showing the costs incurred and the amount to be paid by the district. The administrator responsible for authorizing and approving the travel must document on the Travel Request Form and on the Travel Expense Claim the maximum limit that should be reimbursed to the employee.

V. ACCOUNTING CODES

All “Travel Request Forms” and “Travel Expense Claims” should have the proper accounting charge codes identified prior to submitting the forms for approval.

NOTE: THE ADMINISTRATOR APPROVING THE TRAVEL IS RESPONSIBLE FOR ENSURING THE STAFF UNDERSTAND AND ADHERE TO DISTRICT PROCEDURES.

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Boise Independent School District
2007-08
FOOD AND BEVERAGE REIMBURSEMENT PROCEDURES

In order for food and beverage costs to be reimbursable the following guidelines must be met:

1. REFRESHMENTS

- a. The meeting or training session has a formal written agenda.
- b. The meeting or training session has an intended duration of three (3) hours or more.
- c. There are five (5) or more attendees.
- d. The total per attendee cost of the refreshments, per refreshment break, will not exceed \$6.00, which is the allowable partial day per diem amount established for breakfasts.

2. MEALS

- a. The meeting or training session has a formal written agenda.
- b. Location or scheduling conflicts do not lend themselves to a meal recess.
- c. The meeting's business is furthered by speeches, presentations or interpersonal exchange that would not normally occur on a daily basis.
- d. The meeting or training session has an intended duration of two and a half (2 1/2) hours or more.
- e. There are five (5) or more attendees.
- f. The per attendee cost of the meal does not exceed the allowable partial day per diem reimbursement. Lunch would be reimbursed at \$9.00 per attendee.

3. REGULARLY SCHEDULED STAFF MEETINGS

- a. Regularly scheduled staff meetings or department-sponsored social gatherings shall not qualify for refreshment provisions unless such meetings occur no more than monthly. A written agenda for the meeting is required.

4. CEREMONIES, DEDICATIONS, OPEN HOUSES AND NON-DISTRICT KEY COMMUNITY EVENTS.

- a. Reasonable expenses associated with public ceremonies, events and / or dedications are permitted provided that the events have been authorized.

5. MEETINGS, STUDY SESSIONS AND TRAINING SESSIONS

- a. Whenever possible District business should be transacted during the normal working day. There may be instances where a meeting, study session or hearing continues through normal mealtime hours and serving a meal facilitates the continuance of the session with minimum disruption. When this happens, the purpose of the meeting and a listing of all attendees must be submitted with the claim for payment.

6. RELATIONS WITH VENDORS

- a. District employees must adhere to District Policy #7360 and Idaho Code 18-1359 when dealing with vendors. District officers and employees may not solicit, accept or receive a pecuniary

benefit as payment for services, advice, assistance or conduct customarily exercised in the course of their official duties.

- b. This prohibition shall not include trivial benefits not to exceed a value of fifty dollars (\$50.00) incidental to personal, professional or business contacts and involving no substantial risk of undermining official impartiality. Gift certificates should not be accepted from any vendor in excess of the \$50.00 value.
- c. District personnel should refrain from doing any type of business with family members. Purchasing decisions should not be influenced by friendship or other personal relationships. Business is to be conducted honestly, openly and with integrity.