

Regulation: Expense Authorization/Reimbursement

This regulation details the parameters by which Mapleton Public Schools (the “District”) will reimburse the costs associated with pre-approved professional travel.

1. All leaves taking an employee away from his/her regular assignment must be pre-approved through regular leave procedures. All requests for professional leaves must be submitted a minimum of five days prior to the occurrence of the leave.
2. All reimbursable expenses associated with pre-approved professional travel must be accurately projected on the Conference Reimbursement Form (See, DKC-E1) and submitted for approval to the Business Services Office. All advances must be pre-approved and noted on the Conference Reimbursement Form. Business Services will ensure that expenses, advances, and receipts do not exceed the pre-approved amount.
3. Detailed receipts must be submitted documenting lodging expenses. Lodging will be reimbursed for the individual authorized by the District to attend the conference. If the employee chooses to travel with someone else, only the single occupancy rate for the lodging bill will be reimbursed. A copy of the lodging bill with detailed descriptions of the charges must be submitted on the Conference Expense Form (See, DKC-E3).
4. Detailed receipts detailing transportation charges must be submitted. The District will reimburse up to the amount of the most cost-effective transportation option. Therefore, if an employee chooses to drive when airfare would have been more cost-effective, the employee will only be reimbursed up to the cost of the airfare. The following transportation costs are reimbursable, subject to pre-approval:
 - a. Airline fare at the coach rate; and
 - b. Mileage reimbursement for employees using personal automobiles for travel. Employee mileage expenses shall be reimbursed at the standard business mileage rate set by the Internal Revenue Service (found at IRS.gov).
5. Reimbursement for meals will be determined based on the per diem rates set by the U.S. General Services Administration’s guidelines, found at GSA.gov. Receipts from meals are not required to be submitted. Meal reimbursement shall not exceed the per diem rates, regardless of what is actually spent. Per Diem can only be paid to personnel and officials who are required to travel more than twelve (12) consecutive hours. The standard meal allowance shall be prorated for partial days of travel.
6. Costs for baggage transfer may be reimbursed with appropriate receipts. Gratuities will be reimbursed up to \$1.00 per bag.

7. Taxi cab fare may be reimbursed with appropriate receipts. Fares will be reimbursed as long as they are reasonable under the circumstances.
8. Reimbursement for rental car costs will be allowed only when pre-approved. Detailed receipts must be submitted. The District will reimburse up to the cost of the most cost-effective rental unit available and will only reimburse up to the amount detailed on the invoice from the rental company.
9. The cost of one personal phone call home per day of travel may be reimbursed, up to \$5.00 per day.
10. Other expenses, such as personal articles for travel comfort, alcoholic beverages, movie rentals, or leisure, will not be reimbursed.

Final Expense Report

Upon return from travel, the employee must submit all receipts and required documentation to the administrator approving the travel, who shall review the expenses for appropriateness for reimbursement. Upon the administrator's approval, the final expense report, which includes the reimbursement request along with all required receipts and documentation, must be submitted to the Business Services Office. The final expense report must be received by the Business Services Office within seven days of returning from travel. The Chief Financial Officer or Director of Business Services is responsible for reconciling authorized expenses and expense advances.

District Travel

By July 1st of each year, the District shall designate an approved mileage rate for reimbursement of District related mileage. Notification shall be sent to each building and department reflecting the new rate once it is determined. This rate shall be tied to the standard business mileage rate set by the Internal Revenue Service at the time, and shall remain in effect for the duration of the fiscal year.

Regular District mileage at the approved mileage rate will be reimbursed when reported on the Mileage Expense Form (See, DKC-E4).

Adopted December 10, 2013.