

Administrative Procedures
Policy 7.24-Travel Expense Reimbursement

General:

Travel expenses are *actual*, ordinary expenses incurred while traveling outside the district and on district business. Expenses incurred for approved in-district activities may be approved, under certain circumstances. These exceptions are detailed in the attached addendum. No personal or entertainment expenses may be claimed, nor any expenses that would be considered out of the ordinary to the extent that they are lavish or extravagant. The primary focus of reimbursable travel is Internal Revenue Service (IRS) regulations governing allowable business travel deductions for federal income tax purposes.

- Approval of all expenses shall rest with the immediate supervising administrator.
- Expenses may be approved and reimbursed only if included in the system budget.
- Travel by personal automobile will be reimbursed in accordance with personal vehicle mileage allowances approved by the Alabama State Department of Education, in accordance with Internal Revenue Service regulations.
- Mileage from home to first work location and last work location to home (commuting mileage) are not reimbursable. Mileage incurred as a result of the performance of approved job duties is reimbursable.
- Meals will be reimbursed based on actual, documented expenses. Exceptions must be approved by the employee's immediate supervisor.
- Trip reports, such as mapquest directions or approved equivalent, for conferences must accompany requests for reimbursement.

1. **In-District Expenses:**

- a. In-district mileage is reimbursed pursuant to Internal Revenue Service (IRS) regulations.
- b. Mileage is claimed on the ***In-District Mileage Claim***. This does not include commuting mileage, as noted above.

2. **Out-of-District Expenses:**

- a. A ***Professional Development/Travel Request and Reimbursement Form*** should be included with documentation of travel expenses (i.e., receipts), as well as, a certificate of attendance (or equivalent) and trip report. The form should include a reason for attending and benefits to Lee County schools.
- b. The ***Professional Development/Travel Request and Reimbursement Form*** should be completed for each professional development activity.

3. **Rates of Reimbursement:**

Mileage Rate: Rate authorized by the Alabama State Department of Education, based on the rate allowed by the Internal Revenue Service (IRS) for federal income tax business travel deductions.

Meal allowance: A total meal allowance of \$35 per day for travel is permitted. However, if actual costs are less than the allowance, the actual, documented, costs are eligible for reimbursement. This allowance can be increased upon approval by the immediate supervisor, upon consultation with the Chief School Financial Officer. The allowance does include tips. Receipts are required.

Meals paid with registration are excluded from the daily allowance.

4. Instructions:

Registration Costs: Attach a copy of the registration. Include only the cost of registration here.

Mileage Cost: Include costs to and from the meeting site based on the shorter of the distance from home to site and primary work location to site. Do not include miles driven for personal purposes. Taxi or other costs of transportation between airports or stations and hotels are reimbursed (one round trip). The use of rental vehicles is to be discouraged unless other modes of travel are not practical. Airfare costs are reimbursable.

Meal Costs: Actual costs for meals, including tips, are reimbursable to the extent they are reasonable and necessary for participating in the approved activity. Original, itemized, receipts are required. Copies of receipts will be considered for approval by the Chief School Financial Officer (CSFO). Further direction on claiming meal costs is provided in the attached addendum.

Lodging Costs: Necessary and reasonable actual costs of lodging are reimbursable. Unless two or more employees are sharing a room, expenses will be reimbursed at the single room-rate only. When appropriate, employees are encouraged to share lodging accommodations. Tips are not customary and, therefore, not eligible for reimbursement. Lodging expenses for flights departing from Atlanta or Birmingham will be reimbursed only if the scheduled departure time occurs prior to 10:00 am, local time of departure location (home or primary work location).

Miscellaneous Expenses: This may include self-parking, non-personal phone calls and other cost items incidental to the purpose of the travel. These cost items are to be individually-justified. Costs such as lodging tips (room service, maid service, valet parking, bellboy, etc.), as well as, in-room snacks, groceries, beverage service, laundry and dry cleaning, personal internet usage, personal phone calls or access charges are considered personal expenses and, therefore, not eligible for reimbursement. Cleaning services are claimable only if required in order to reserve the lodging.

As a reminder, reimbursable travel expenses include reasonable and necessary, actual, expenses incurred while on approved business. Convenience or personal expenses are, generally, not eligible for reimbursement. Though this document covers most travel-related circumstances, the Superintendent can exercise discretion in the administration of these regulations based on any extenuating circumstances.

