

TRAVEL PAYMENT AND REIMBURSEMENT

1.0 PURPOSE:

Wirt County Schools recognizes that in order to maintain a progressive school system, it is important to provide travel opportunities for staff development and to meet student needs. Although purchase orders are not required for travel expense reimbursements, a clear and systematic method for accounting for these payments is necessary. The following is the official travel payment and reimbursement policy of Wirt County Schools.

2.0 DEFINITION:

The following definitions provide clarification for terms used throughout this policy:

1. **Travel/Itemized Expense Reimbursement Form**- located on the Board's website, used to claim reimbursement for employee paid expenses.
2. **Mileage rate**-Established rate per mile that the Board will reimburse employees for authorized travel.
3. **Per Diem**-Established daily maximum that the Board will pay for actual meal expenses incurred during authorized travel.
4. **Receipt**-Invoice or statement that at a minimum includes vendor name and address, date, purpose or item/service purchased, cost, and form of payment.
5. **Reimbursement**-Payment for expenses incurred on authorized business on behalf of the school system.
6. **Employee**-Person employed by the Board of Education including a member of the Board, Superintendent, other professional and service personnel.
7. **Students**-A student enrolled in Wirt County Schools.
8. **Miscellaneous expenses**-Expenses for parking meters, garages and tolls.
9. **Authorization**-Supervisor's signature of approval on the "Request for Professional Leave/Out of County Travel Form", as well as, the Superintendent's approval. Travel form is also required for use of county-owned vehicles.
10. **Single day travel**-Travel for which an overnight stay is not necessary and will not qualify an employee as being away from home for purposes of receiving non-taxable meal reimbursement.

3.0 PROCEDURE:

Wirt County Schools shall provide reimbursement for employee pre-authorized reasonable travel expenses, provided that funds are available to meet the cost, the total expense is reasonable, the travel is directly associated with the performance of job duties and the benefits of the travel primarily accrue to the job function rather than to the employee.

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A. General Regulations

1. Prior authorization must be secured for out-of-county trips utilizing the "Request for Professional Leave/Out of County Travel" form. Under no circumstances should an employee travel without proper pre-approval. Travel expenses incurred without prior approval may not be reimbursed.
2. Authorization requests must be submitted to the Superintendent at least 5 days prior to proposed in-state travel and thirty days prior to proposed out-of-state travel.
3. All reimbursements must be requested using the standard county Travel/Itemized Expense Reimbursement form which is signed by the employee and his/her supervisor and includes all supporting receipts and budget code(s).
4. Request for reimbursement must be submitted with 60 days of occurrence.
5. Receipts are required for ALL expenses EXCEPT per diem meal allowances and miscellaneous expenses, such as parking meters, garages and tolls, NOT to exceed \$5.00 per day.
6. All expenses must be listed separately on the "Travel/Itemized Expense Reimbursement Form."
7. Whenever more than one employee is attending the same meeting, they are requested to carpool.
8. No employee shall request or be permitted to receive reimbursement from Wirt County Schools for any expenses which have been or will be paid by any person, firm, corporation, partnership, association, school or any other third party. Violation of this provision constitutes theft and is cause for employment termination.
9. Employees are reminded that the "Travel/Itemized Expense Reimbursement" form is a sworn affidavit for legitimate expenses claimed. Falsification of records can result in disciplinary action up to and including employment termination.

B. Mileage

1. Mileage reimbursement will be at the current IRS rate.
2. Miles claimed will be the actual miles traveled using the shortest practicable route to the point of arrival either from the traveler's home or assigned work location.
3. For use of county-owned vehicles, pre-trip and post-trip mileage reports must be submitted as per county Procedures for Use of County-Owned Vehicles.

C. Meals

1. Meal expenses for single day travel are not reimbursable unless the employee is engaged in Guardian Travel, as explained below.
2. Meal expenses will be reimbursed only when the employee is away from home overnight for authorized travel unless the employee is transporting or accompanying

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students entrusted to the Board for their care, education, or placement. This is known as Guardian Travel and expenses incurred during Guardian Travel shall not exceed the stated maximum per day.

3. Reimbursement for meals is limited to the authorized daily per diem rate as established by the U.S. General Services Administration (GSA) based on location. This information is available at www.gsa.gov.
4. On the first and last days of travel of an overnight trip, the maximum allowable reimbursement will be 75% of the GSA per diem. Departure and arrival times are not considered.
5. When meals are provided for an employee as part of a registration fee for an event, the employee is encouraged to take advantage of this.
6. Meals that are part of registration are reimbursable if paid for by the employee.

D. Lodging

1. Lodging expenses will be reimbursed based on actual expense of the hotel bill/receipt. Personal items, including expenditures for laundry, valet service, personal phone calls, and alcoholic beverages will not be reimbursed. In case of double occupancy with a spouse, hotel reimbursement will be on the basis of a single occupancy rate.
2. Employees shall secure the lowest rate available at a reasonably priced facility and as convenient as possible to the meeting location.
3. For rooms with multiple occupancy, reimbursement may be claimed fully by one employee with no claim filed by other employees, or each employee may be reimbursed at equal percentages of the total actual cost.

E. Registration Fees

1. Fees or charges for attendance at conferences, meetings, seminars, or workshops, as well as event-related materials (if approved prior), are reimbursable.
2. Fees incurred must be documented by a receipt.

F. Other Expenses

1. Expenses that do not exceed \$5.00 per day do not require a receipt. These include charges for parking meters, tolls and parking fees.
2. Expenses in excess of \$5.00 per day will require a receipt for full reimbursement.
3. Other reimbursable expenses include baggage fees, public transportation for service to and from airports, between hotels and meeting places.
4. For the use of a county-owned vehicle, gas receipts must be submitted with and included on the Travel Reimbursement Form.

G. Cash Advances

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1. For any and all trips for which a cash advance is provided, any cash remaining at the conclusion of the trip must be remitted to the employee's immediate supervisor or his/her designee no later than three work days after returning from the trip. The immediate supervisor or his/her designee shall deposit returned cash amounts into the school's depository account without 24 hours.

4.0 POSTING OF POLICY:

A copy of this policy shall be posted on an employee website at each school and/or work station.

5.0 STUDENT TRAVEL EXPENSES:

For any pre-approved travel expenses for students which Wirt County Schools has agreed to pay, all payments for such expenses shall be supported by an itemized statement that includes all of the following:

1. Date and purpose of the trip;
2. Name of the student to be reimbursed and the names of all students and chaperones on the trip;
3. All amounts paid by or for student;
4. Receipts for all amounts paid; and
5. For travel funds prepaid to the student, a signed verification form certifying the student's receipt of the funds.

6.0 SEVERABILITY:

If any provision of this policy or application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this policy. Where questions arise on these regulations, the Superintendent of Schools is authorized to render decisions on matters.

REVIEW SCHEDULE: This policy shall be reviewed in accordance with the policy review schedule published by the Superintendent.

AUTHORIZATION: WV State Board Policy 1224.1, WV Code 18-5-4, 18-4-9, 18-5-32, 18A-5-4, 18-5-4a

REPLACES: Policy GBRF-R December 11, 2007