

CHAPTER: FINANCE
TITLE: TRAVEL

The board believes that in order to continue a superior school operation, the district should be represented in meetings at the state and national levels which are designed to: (1) improve the teaching and learning in our schools, (2) make the school district aware of the latest developments in state and federal legislation and regulations, and (3) improve the management of the school district. Educational conferences serve as one means of providing staff development.

PROCEDURES:

Delegation of Authority and Responsibilities

- a. Travel may be authorized only for official business and only if Calhoun County Schools has the financial resources to reimburse the traveler for travel expenses. Any travel that has not been previously approved by the Superintendent or the designee will not be eligible for reimbursement.
- b. The responsibility to audit a traveler's expense account settlement lies with Calhoun County Schools. Approval of a traveler's expense account settlement by Calhoun County Schools means that the expense account settlement meets all criteria established by this rule for reimbursement. The employee shall submit an accurate expense account settlement for reimbursement to the Finance Office prior to the last day of the calendar month for payment the following calendar month.
- c. Accordingly, it is not in the public's best interest to reimburse any costs associated with the attendance of any family members or guests to any functions. These costs, if any, will be the sole responsibility of the traveler.
- d. Requests for travel reimbursements must be signed by the employee and immediate supervisor prior to submittal to the Finance Office.

Employees

- a. Approval to travel shall be secured in advance by the employee in accordance with these regulations. Under no circumstances should an employee travel without proper approval.
- b. Employees are responsible for submitting a travel expense account settlement form, with all required attachments, to their supervisor for signature. The signed completed form should be submitted in the Finance Department prior to the last day of the calendar month for payment the following calendar month.
- c. Reimbursement of travel expenses paid from federal, state and private grants shall be governed by the terms and conditions of the grant if they differ from those contained in this rule; otherwise, this rule shall govern such reimbursement.

Mileage

Mileage shall be paid according to the rate established by the General Services Administration (GSA). This includes the reduction in rate if assigned a county vehicle. All mileage is subject to verification using software or Internet services available for planning trips. Whenever more than one employee/board member is attending the same meeting, they are requested to car pool.

Overnight Per Diem

Employees or board members will be paid a per diem for meal expense, defined to include actual expenses for food, service and gratuities in accordance with the Meal & Incidental Expenses (M&IE) Rates as established by the GSA. It shall be understood that the maximum daily rates are not automatically reimbursed to the employee/board member. The meal allowance shall be limited to 75% of the allowable daily rate for the day of departure and the day of return. Meals will be reimbursed only when an overnight stay is required.

When meals are provided for a traveler, the traveler’s maximum daily rate as established by the GSA shall be reduced by the appropriate amount. To determine the amount of deductions for meals, allowances for meal expenses shall be deducted accordingly:

Breakfast 20% of the maximum daily rate established by GSA
Lunch 20% of the maximum daily rate established by GSA
Dinner 60% of the maximum daily rate established by GSA

<u>DAYS TRAVELING</u>		<u>DAILY RATE</u>	<u>TRAVEL DAY</u>	<u>FULL DAY</u>	<u>TOTAL</u>
2	1 NIGHT	\$35.00	\$52.50	-----	\$52.50
3	2 NIGHTS	\$35.00	\$52.50	\$35.00	\$87.50
4	3 NIGHTS	\$35.00	\$52.50	\$70.00	\$122.50
5	4 NIGHTS	\$35.00	\$52.50	\$105.00	\$157.50

Meals Provided Deduction

M&IE Total	\$35.00
Continental Breakfast/Breakfast	-\$5.00
Lunch	-\$10.00
Dinner	-\$20.00
First & Last Day of Travel	\$26.25

Lodging Reimbursement

Allowable reimbursement for lodging shall include the actual expense for overnight accommodations and all applicable taxes and surcharges. Employees are reimbursed for lodging up to the maximum per diem established by the federal government. Travelers may request reimbursement above the per diem, not to exceed 300 percent (300%) of the maximum per diem allowance. Request for reimbursement above the per diem allowance should be made in advance of travel. Reimbursement above per diem following travel may be granted subject to Calhoun County Schools approval.

Travelers shall secure the lowest rate available at a reasonably priced facility. Certain hotels and motels offer special reduced rates to state employees. Sales tax is to be paid by traveler unless the lodging facility is located in the state of West Virginia and billed to the Purchasing Card.

Reimbursement for a single occupancy shall be at the least expensive single room rate available.

The location of the lodging facility should be as convenient as possible to the place where business is being transacted. The meal per diem is based on the temporary duty location. If lodging is not available at the temporary duty location, the agency may authorize or approve the maximum per diem rate for the location where lodging is obtained.

For multiple occupancy, reimbursement may be claimed fully by one traveler with no claim filed by the other traveler, or each traveler may be reimbursed at equal percentages of the total actual cost for accommodations.

If an increase in the lodging charge is incurred, the change is reimbursable if the traveler is directed by the appropriate spending officer to change his or her travel plans, or if other extenuating circumstances arise. Charges incurred due to the traveler's failure to notify the facility will be considered the personal expense of the traveler.

Under no circumstances should a hotel be booked through a third party vendor (i.e. Hotels.com, Travelocity, Expedia, etc). Third party vendors are unable to provide an invoice or folio for reimbursement and charge service fees that are not reimbursable

Receipts

Receipts are required for lodging reimbursement. An invoice or folio shall be the official document utilized for reimbursement to the traveler.

Registration Fees

Fees or charges for attendance at conferences, meetings, seminars, or workshops, as well as event-related materials, are reimbursable. Reimbursement for registration fees at meetings or conferences is allowable and must be supported by a receipt. Employees should verify acceptable payment methods with the conference prior to attending. Registration fees should be charged to the employee's Purchasing Card.

Receipts are required for reimbursement. The receipt or documentation provided by the event sponsor shall be sufficient for reimbursement. Travelers are to adjust meal reimbursement requests for meals included with the registration fee.

The traveler will not receive an allowance or reimbursement for lodging or food included in registration fees.

Other Expenses

Travelers may incur miscellaneous business-related expenses for which reimbursement may be made, if appropriate. Receipts are required for any individual expenditure as a means of cost control. Such expenses and reimbursement may include, but are not limited to:

- a. Baggage storage between appointments and between hotels and meeting places;
- b. Tolls, garage, and parking fees - excluding valet parking for personal convenience

Per Diem Payments

Payments, when feasible will be paid two days prior to the first travel day. A copy of the agenda of conference or training MUST be attached to this form. In order to receive payment before travel the per diem request form shall be completed and submitted to immediate supervisor and the Superintendent for signature as early as possible, preferably at the time of the Conference Request submittal. In the event that the employee is unable to travel and attend the conference for the amount of days requested or not attend at all, the employee will be required to reimburse the per diem payment to Calhoun County Schools.

Employees of the Calhoun County Board of Education shall not be permitted to receive reimbursement for any expense incurred in instances in which such expense has been paid or is to be paid by any other third party. Employees are reminded that the "travel expense account" form is a sworn affidavit for the expenditure of public funds. The required supervisor's signature shall signify the legitimacy of the request.

REFERENCE: WVC 18-5; Perdiem; Mileage, GSA Travel & Relocation Policy
ADOPTION DATE: 04/05/99
REVISION DATE: 7/15/13