

TRAVEL EXPENSE REIMBURSEMENT REGULATIONS

Lafayette Parish School System (LPSS) employees authorized to be reimbursed for expenses incurred while carrying out their authorized duties will be required to comply with guidelines contained in this procedure. All forms must be properly completed, including the correct account number, or forms will be returned for proper completion.

I. MONTHLY MILEAGE AND DAY TRIPS

A. MONTHLY MILEAGE

For any monthly mileage expenses, the mileage reimbursement request should be submitted on the Auto Mileage Reimbursement Request Form. All mileage reimbursement requests are due in the Accounts Payable Department of the LPSS Business Services Division by the third working day of the following month. Any request not received by the third working day will be processed in the next month's processing.

B. DAY TRIPS

For any expenses incurred (i.e. registration fees, meals, mileage, etc.) a LPSS Travel – Short Form should be filled out and required receipts attached. All reimbursement requests are due in the Accounts Payable Department of the LPSS Business Services Division no later than ten (10) days after completion of the trip.

II. OVERNIGHT TRAVEL

For any expenses incurred (i.e. registration fees, meals, mileage, etc.) a LPSS Travel – Overnight Form (4-part form) should be filled out and required receipts attached. All reimbursement requests are due in the Accounts Payable Department of the LPSS Business Services Division no later than ten (10) days after completion of the trip.

III. TRIP APPROVAL

Each conference and travel authorization request must be approved by an appropriate supervisor on the Travel Form. The Travel Form must be completed and approved by the employee's supervisor prior to travel (the supervisor must sign the form...signature stamps are not acceptable). At the conclusion of the travel, the portion of the Travel Form listing actual out-of-pocket expenses, must be completed with appropriate approvals and submitted to Accounts Payable no later than ten (10) days after completion of the trip.

It is the responsibility of the traveler and his or her immediate supervisor to assure that all travel charged to the School System is accomplished for the benefit of the School System and that such travel is completed at the most reasonable cost.

The supervisor signing and approving must verify that the budget funds are available in the account listed on the Travel Form.

IV. CASH ADVANCE FOR TRAVEL

A traveler may request a travel advance based on a written estimate of out-of-pocket expenses to be reimbursed by the School System. A copy of the estimate should be attached to the request. A copy of the agenda, schedule or registration form showing the dates of the conference should also be attached.

After all approval signatures are recorded on the LPSS Travel - Overnight Form, the white, yellow, and pink copies are sent to Accounts Payable for processing at least twenty (20) days prior to departure, but with an advance request date no sooner than twenty (20) days before departure. The gold copy is to be retained by the employee after the supervisor has approved the travel and/or advance.

The white and yellow copies of the Travel Form will be attached to the cash travel advance check and returned to the employee.

Upon completion of the trip, the "travel expense summary" portion of the white and yellow copies of the LPSS Travel - Overnight Form should be submitted to Accounts Payable no later than ten (10) working days following conclusion of the travel. The employee is responsible for attaching appropriate receipts and an expense diary, which serve as documentation for the expenses incurred on behalf of the School System.

It is the responsibility of the employee's supervisor to take the steps necessary to assure that advances are recovered by the School System at the conclusion of the authorized travel.

Upon notice of termination of an employee, the employee's supervisor must notify Accounts Payable to determine if travel advances have not been returned or if any amount is due the School System to settle such accounts. The employee must remit to the School System any amount due or the Business Services Division shall deduct the amount due from any amounts payable to the employee at that time.

V. CONFERENCE REGISTRATION

If pre-registration is required, a check request should be filled out and sent to Accounts Payable with the registration form and a copy of the approved travel form at least fifteen (15) days prior to the registration cut-off date.

VI. LODGING

If lodging is to be prepaid, a check request may be filled out, approved and forwarded to Accounts Payable along with a copy of the approved travel form and conference schedule or agenda at least fifteen (15) days prior to departure. A paid out receipt on the room must be submitted to the Accounts Payable Department at the end of the trip.

Where the purpose of the trip is to attend a seminar or conference, the School System will automatically cover the cost of lodging at any "conference hotel" in order to avoid high transportation costs to another hotel.

Otherwise, the amount the School System will reimburse to the employee for lodging will be actual cost not to exceed the IRS Maximum Lodging Rate. Special arrangements will be considered for long duration assignments. If circumstances require using a hotel whose rates exceed the IRS Maximum Lodging Rate, then the individual must justify the circumstances in writing and obtain the Superintendent or Deputy Superintendent & Chief Financial Officer's approval in writing, in advance.

Last minute cancellations which result in charges must be justified in writing, in advance and approved by your immediate supervisor and the Superintendent or Deputy Superintendent or charges will not be reimbursed.

VII. TRANSPORTATION

The most economical transportation available, which will satisfactorily accomplish the School System's business, shall be used. Personal automobiles, when cheaper than airfare and/or rental cars may be used. Proof of airfare and/or rental car cost vs. personal automobile cost must be obtained and presented in advance of the trip for Business Office approval at time conference registration is made. This proof must also be attached to final paperwork when submitted. When personal automobile cost exceeds airfare and/or rental car, then the maximum reimbursement should be airfare and/or car rental.

A. AIR TRAVEL

All airline travel must be at coach or the lowest available fare. All air travel expenses must be documented with a receipt.

B. PERSONAL CAR

Trips to and from the airport from the work location, necessary transportation to attend meetings, parking and car storage expenses will be reimbursed. Mileage will be reimbursed at the authorized mileage rate. Receipts are required for parking, car storage or taxi expenses.

C. CAR RENTALS

Car rentals are allowable for staff when justified in writing and approved by the Superintendent or Deputy Superintendent prior to commencement of travel. Rental cars may not be larger than intermediate in size; compact car rentals are preferred and required when traveling alone. All car rentals and fuel cost must be documented by a receipt with mileage justification.

D. SHUTTLE AND TAXI FARE

If airport shuttles are not available, reasonable taxi fare will be reimbursed. Airport shuttle and taxi expenditures **must** be documented with a receipt.

E. OUT-OF-TOWN TRAVEL BY PERSONAL AUTOMOBILE

The maximum reimbursement for personal automobile mileage shall not exceed the lowest airfare and/or rental car cost available to the location of a conference/event.

Last minute changes to your itinerary because of unforeseen circumstances, which results in additional charges must be justified in writing and approved by your immediate supervisor and the Superintendent or Deputy Superintendent or charges will not be reimbursed.

VIII. PER DIEM

Per Diem will be applied to meals and incidental expenses only. The reimbursement will not exceed the IRS Maximum Federal Per Diem Rate for Meals and Incidental Expenses (M&IE). Incidental expenses is defined and limited to meal tips.

For official trips within a 100 mile radius outside of Lafayette Parish, which do not require an overnight stay, 1/3 of the IRS Maximum Federal Per Diem Rate for M&IE is authorized.

Per Diem for in parish conferences is not allowed.

The above per diem for M&IE are also payable, with the exception of mileage, when a School System vehicle is used.

IX. OTHER EXPENSES

In addition to lodging and per diem for meals, the following actual expenses incurred as a necessary part of approved travel may be claimed (any unusual expenses not listed below must be approved by the Superintendent or Deputy Superintendent in writing in advance):

- ▶ Official telephone calls - The most economical means of communication should be used. Please remember hotel phones are very expensive.
- ▶ Parking fees (receipt required)
- ▶ Fuel and emergency repairs for School System-owned vehicles (receipt required)
- ▶ Tips:
 - Meal tips are included in the approved per diem for M&IE.
 - Porters, bellhops, skycaps and taxis: Tips are limited to \$1.00 per bag upon arrival and departure, up to a maximum of \$10.00 per trip.
- ▶ Health maintenance expenses when supported by a medical certificate
- ▶ Telephone calls home:
 - One telephone call home each night, which will not exceed ten (10) minutes or purchase of a pre-paid phone card not to exceed \$10.00 (receipt required). The most economical means of communication should be used. Please remember hotel phones are very expensive.
- ▶ Other incidental expenses related to travel may be considered (receipt required)

X. NON-ALLOWABLE EXPENSES

The following expenses are not authorized for reimbursement:

- ▶ Personal expenses such as laundry, valet service, housekeeping tips, clothing, toiletries, flowers, gifts, shipping of course materials (except when presenting or approved in writing in advance by the Superintendent or Deputy Superintendent), etc.

- ▶ Travel insurance
- ▶ Alcoholic beverages
- ▶ Side trips for personal reasons including taxi fare for dinner.
- ▶ Expenses for an employee's spouse or family
- ▶ Alternative modes of transportation solely for personal convenience
- ▶ Entertainment expenses, such as theater tickets, hotel movie rentals, etc. (unless directly related to the purpose of the business trip)
- ▶ Per Diem is not allowed for in parish conferences.

XI. ACTUAL EXPENSE REPORTING PROCEDURES

The white and yellow copies of the LPSS Travel – Overnight Form or the original of the LPSS Travel - Short Form must be submitted to Accounts Payable no later than ten (10) working days following completion of a trip. Appropriate receipts and documentation should be attached. If an employee was issued a travel advance and all of the funds were not used, the employee should attach a personal check for the refund payable to LPSS. As mentioned on the "advance request" portion of the LPSS Travel – Overnight Form, if the employee fails to submit the appropriate travel reimbursement form with receipts, the School System reserves the right to deduct outstanding travel advances from the employee's paycheck. If the School System owes the employee additional reimbursements, the white copy of the LPSS Travel – Overnight Form or the original of the LPSS Travel - Short Form should be approved by a supervisor before being returned to Accounts Payable. Accounts Payable will then issue a check payable to the employee in its next appropriate check run.

The LPSS Business Services Division will monitor for compliance with allowable expenditure guidelines, verify authorizations and account codes and reconcile travel advances to final actual expenditure receipts. In addition, the School System's auditors will perform annual examination of travel expense reimbursements as a part of the fiscal year-end audit. The Superintendent will be authorized to determine the propriety of expenses for reimbursement.

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