

The Board of Trustees of the Horseshoe Bend School District No. 73 adopts the following Travel Allowances Policy in order to promote cost-effective and efficient methods for incurring travel and related expenses while performing official school district business. All travel costs and related expenses claimed must be properly authorized, actually incurred, essential for achieving the goals or fulfilling the responsibilities of the school district, and conducted in the most economical and practical manner available.

DEFINITIONS

For the purposes of this policy, the following definitions apply:

Daily Per Diem: The daily per diem is the amount given to a traveler to cover expenses such as meals, meal gratuities, and fees and tips.

Official Primary Work Station: The official primary work station is the location where an employee regularly performs his or her duties. If the employee's work involves recurring travel or varies on a recurring basis, the official primary work station is the location where the employee regularly performs his or her duties.

Official Travel: Travel necessary in the public service.

Official Travel Status: The traveler is physically away from his or her official primary work station by a distance of 50 miles or more or includes an overnight stay.

Traveler: A traveler is any person traveling on behalf of the school district for the purpose of official school district business.

Travel Costs: the expenses for transportation, lodging, subsistence, and related items incurred by a traveler.

Vicinity Travel: Travel for official purposes in and about a city, including travel within a traveler's official primary work station, when not constituting a trip between two communities.

APPROVAL AND AUTHORIZATION

All payments of claims for travel and related expenses must be authorized by the Board or by a duly authorized and designated representative(s).

PAYMENT METHODS, FORMS, AND DOCUMENTATION

Payment Methods:

To the extent practical, all costs for travel shall be incurred originally with school district funds or through the use of a P-card or other methods to minimize the need for employees to incur costs prior to being reimbursed.

Travel Expense Voucher Form:

Each travel expense voucher form will set forth which travel was performed, verify that the travel was performed under competent orders, the purpose for which it was undertaken, and that the travel was necessary and related to job responsibilities. The employee submitting a voucher for travel expenses must sign that the travel expenses are correct and just.

Specific evidence, such as an invoice or receipt, is required for the following travel costs and must be attached to the travel voucher or specifically identified if paid through direct bill, P-card, third party, or other traveler:

- 1) Lodging expense
- 2) Airfare
- 3) Airline baggage fee
- 4) Taxi, airport shuttle, or other public transportation
- 5) Rental vehicle
- 6) Fuel purchase for rental vehicle
- 7) Parking fees at airport, lodging facility, or work related location
- 8) Conference registration fee and agenda
- 9) Telephone, internet access, or other communication fees
- 10) Laundry and dry cleaning costs
- 11) All other expenses not specifically described but are reasonable and necessary in the conduct of official State business.

Evidence of expenditure must contain the date of transaction, vendor name and location, description and individual cost of each item or service that is claimed. The traveler is expected to clearly document this information if the original invoice or receipt does not contain all required information. If an original invoice or receipt is not provided by the vendor or is lost, the traveler must provide an explanation and document the required information to the extent possible.

Evidence Not Required:

Specific evidence is not required for the following:

- 1) Meals and related costs covered under “Per Diem Allowance.”
- 2) Tips, gratuity, and other items covered under “Incidental Expenses.”

Retention of Records:

All records of travel expense vouchers and supporting documentation will be maintained for a period of three (3) years from the date of submission of a final expenditure report. In the event there is any litigation, claims or audit findings involving the records, they will be retained until the matter has been resolved and final action taken.

Documentation When Travel Deviates From Authorized Purposes:

A traveler may be authorized to extend the duration of a trip or deviate from the most direct and cost effective route and mode of travel for personal or other non-official business purposes. In these situations, the traveler must document the actual costs incurred with a detailed comparison to the amounts that would have been incurred had the trip included only the authorized and required duration, destinations, and followed the most direct and cost effective route and mode of travel.

If the deviation from the authorized purpose of the travel involves airfare, the cost without the deviation must be documented within a reasonable time frame of the date the actual airfare reservation was made, preferably the same day. In no event will the total allowed costs exceed the actual costs incurred.

MODE AND ROUTE OF TRAVEL

Mode of Travel:

Travelers shall use the most cost-effective and efficient mode of travel. Exceptions to this requirement may be allowed due to unusual or unforeseen circumstances that are properly documented and authorized by the superintendent or designee. Supporting documentation must be attached to the travel expense voucher.

When for personal reasons the mode of travel used is not the most cost-effective and efficient mode available and such a deviation is specifically authorized, only those costs which would have been incurred using the most cost-effective and efficient mode

available will be allowed. Any costs associated with excess travel time resulting from the use of other modes of travel for personal reasons shall not be allowed.

Route of Travel:

Travelers must use the most direct and/or efficient route of travel that considers actual costs and travel time. Additional factors can be considered when selecting the route of travel, such as weather conditions or other issues which could increase travel time or hazards to the traveler.

Private Vehicle Mileage Reimbursement:

Mileage for using a private vehicle for official State business shall be computed according to MapQuest, Yahoo or Google Maps, or other source which supports the distance as the most direct and/or efficient route. Mileage will be reimbursed at the rate established by the State Board of Examiners. Odometer readings are permissible only when mileage computations cannot be readily or easily determined from these independent sources. Under no circumstance is the purchase of gasoline dispensed into a private vehicle an allowable expense in-lieu of mileage reimbursement for using a private vehicle for school district business.

Commuting: Expenses are not allowed for travel between home and office or for other non-official purposes. Mileage from the official primary work station to the airport is reimbursable. Mileage from the traveler's home to the airport is not reimbursable unless it is a shorter distance.

Vicinity Mileage:

Mileage incurred for official school district business within the traveler's official primary work station area or other locations are allowable and may be consolidated on a daily basis and reported as "vicinity travel" on the travel expense voucher and reimbursed at the allowed rate.

Vehicle Parking Fees:

Fees for vehicle parking are an allowable expense based on the proximity to the temporary work location and are usual and customary, such as parking meters or garages, airports, or hotels that include parking fees in their published fee schedules.

School District Vehicle Usage:

The use of a school district vehicle for personal or other non-official business is strictly prohibited. Commuting from the traveler's primary work location and declared residence

using a school district vehicle is permissible only when the official travel purpose begins or ends outside the traveler's usual daily work schedule, such as before 7am or after 6pm, or for other reasons considered in the best interest of the school district that are specifically documented and authorized by the approving authority.

School district vehicles shall not be operated by or used to transport individuals who are not directly involved in the official school district travel purpose unless prior approval has been granted by the superintendent or designee. School district vehicles shall be operated only by individuals who possess a valid operator's license.

Rental Vehicle:

A rental vehicle may be authorized by the superintendent or designee when such use is determined and documented to be the most effective and cost efficient means of transportation for performing official business. The size and style of the rental vehicle shall be consistent with the travel needs. The selection of a rental vehicle vendor shall consider the overall cost, location, convenience, vehicle type, and the availability of vendors enrolled in statewide contracts which the school district may access. Additional insurance should not be purchased when using a vendor enrolled in statewide contracts. The coverage is included in the statewide contract.

Traffic Violations:

Any infractions of traffic laws and resulting fines are the sole responsibility of the traveler and are not a reimbursable expense.

Taxi and Other Public Transit:

Taxi services, airport shuttles, or other public transit while traveling for official school district business are allowable expenses. Evidence must be submitted that identifies the itinerary of each use which coincides with the official travel requirements.

Commercial Air Travel:

The cost for commercial airfare shall be limited to the basic least expensive unrestricted accommodations class offered by commercial airlines unless documentation shows it would require circuitous routing; require travel during unreasonable hours; excessively prolong travel; result in additional costs that would offset the transportation savings; or offer accommodations not reasonably adequate for the traveler's medical needs.

Baggage fees charged by commercial airlines are allowable not to exceed one checked bag and one carry-on bag per departure unless additional baggage costs are necessary and approved in advance. Any additional costs, such as in-flight services, internet access or

entertainment, are not allowable and are the responsibility of the traveler, unless a valid business purpose is identified and approved in advance by the superintendent or designee.

TRAVEL STATUS

Duration:

The duration of official travel shall not exceed the maximum time necessary to conduct school district business for the stated purpose of the travel. It is appropriate for the traveler to leave his or her official primary work station or declared residence in sufficient time to arrive at an airport or other point of public transit by the recommended pre-departure time. Actual time while in official travel status for any and all reasons must be documented on the voucher.

Personal Leave While in Official Travel Status:

A traveler who has been granted leave while on official travel status shall identify on the travel voucher the exact dates and times of departure and return to official school district business. If official travel includes personal travel components, allowable travel costs shall not exceed the amounts that would have been incurred had the traveler not combined personal travel with business travel. Use of a school district P-Card for personal portions of a business trip is prohibited.

Changes to Official Travel Status for Unusual Circumstances:

Any changes to the duration of official travel resulting from unusual circumstances, such as severe weather, road conditions, airline delays, illness, or other situations beyond the traveler's control, must be fully documented and approved by the approving authority to support the increase or decrease of allowable costs and time resulting from the unusual circumstance.

Accompaniment by Family Member:

In the event a traveler is accompanied by a family member, no travel costs will be allowed for that individual. In the event there are additional fees for a family member, such as additional hotel fees, the additional cost cannot be claimed and will not be reimbursed or paid.

LODGING

Selection Process:

The process for selecting a lodging vendor for each official travel day shall consider the proximity to the required work location, room type, and daily rate. Other amenities or premiums offered by lodging vendors can be considered in the selection process, such as on-site restaurants, internet access availability, free breakfasts and beverages, or other services, but the proximity and daily rate should be the primary consideration. At the time a reservation is made or when registering on-site, travelers should request the “government rate” if available.

Lodging provided by relatives or other individuals is not an allowable expense unless they are in the business of providing such services which are publicly advertised and a formal invoice is provided.

No claim will be paid for lodging if the traveler is not in official travel status.

PER DIEM ALLOWANCE

Daily Per Diem Allowance Rates:

A daily Per diem allowance shall be paid to the traveler in accordance with the amounts and hours of the day as established by the State Board of Examiners. The Per diem allowance is a fixed amount for a full day of official travel status and is not a reimbursement for actual costs incurred. No receipt or other evidence of expenditure is required. The Per diem allowance is intended to cover the cost of food, beverages, and related gratuities and no portion of these costs shall be reimbursed as separate items. The Per diem allowance shall be based on the rate at the temporary work location, and on the final day of travel the allowance shall be the rate for the location where the traveler last stayed the night prior to returning to their official primary work station.

Timeframes for Partial Day Per Diem Allowance:

The amount of the Per diem allowance for official school district travel that does not involve an overnight stay, or for the first and last day of a multiple day trip, shall be calculated based on the percentages of the daily Per diem allowance as established by the State Board of Examiners.

- 1) 25% for breakfast (leave at 7:00am or earlier/return at 8:00am or later)
- 2) 35% for lunch (leave at 11:00am or earlier/return at 2:00pm or later)
- 3) 55% for dinner (leave at 5:00pm or earlier/return at 7:00pm or later)

Meals Provided by Others and at Conferences:

When meals are furnished by others or as part of a meeting or conference and are identified on an official agenda, the Per diem allowance for the day shall be calculated for only those meals not provided. The allowable amount shall use the following percentages applied to the allowable Per diem allowance for each meal not provided by others or as part of a meeting or conference:

- 1) 25% for breakfast
- 2) 35% for lunch
- 3) 55% for dinner

Complimentary meals or beverages provided by lodging vendors, commercial airlines, or other commercial entities will not be considered when determining Per diem allowances.

INCIDENTAL EXPENSES

Communications While in Travel Status:

- 1) Telephone - The cost of personal telephone calls to others within the U.S. while on official travel status is allowable. Travelers are allowed to incur the cost of one phone call for each full or partial day of official travel through commercial telephone service or calling card not to exceed ten (10) minutes per call.
- 2) Internet Access - The cost to gain access to the internet at the temporary work location or lodging vendor for official State business is allowable. The cost to access the internet aboard airplanes, or other locations may be allowable, provided that a justification is attached to the travel voucher that such access at the time and location is essential in the performance of official State business and is not predominately for personal convenience or entertainment.

Tips and Gratuity:

Tips and gratuity are included in the Per diem allowance amount and cannot be claimed separately, even if the gratuity is unrelated to a meal expense. This includes all amounts related to taxi or airport shuttle services, baggage handling, hotel services, or for which gratuities are usual and customary for the services provided.

Laundry and Dry Cleaning Services:

The costs for laundry and dry cleaning services are allowable if the duration of the official travel exceeds five (5) calendar days.

Entertainment:

The costs for entertainment, including social activities and amusement, are not allowable except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized.

Alcoholic Beverages:

Costs of alcoholic beverages are not allowable.

Other:

Expenses not specifically described in these policies but which are necessary in the performance of official school district business and properly authorized and documented, may be allowable.

TRAVEL PREMIUMS

Travel Premiums:

Travel premiums and benefits, such as frequent flyer miles or hotel points, awarded as a result of official school district travel are the property of the traveler and will not be claimed by the school district.

THIRD PARTY FUNDED TRAVEL

Reimbursements:

Each entity is charged with the responsibility of identifying any travel costs paid for or reimbursed by outside sources to ensure that all travel is justified by the school district's mission. When a third party has directly paid or reimbursed the cost of any part of the travel costs, the name and billing address of the third party must be identified and attached to the travel voucher. Any reimbursement must be paid directly to the school district or endorsed over to the school district by the traveler.

Any third party reimbursement that exceeds allowable costs of this policy will be returned to the third party or retained by the school district if the third party does not provide for partial refunds. Under no circumstance shall the traveler retain any excess over allowable costs.

Any employee's travel for business purposes that is covered in whole or part by a Third Party is required to adhere to all State Laws covering ethics in government, including the Bribery and Corrupt Influence Act, the Prohibition Against Contracts with Officers Act, and the Ethics in Government Act. (For further information, employees are encouraged to read and understand the Idaho Ethics in Government Manual, produced by the Idaho Office of the Attorney General.)

OTHER ITEMS

Meals and Refreshments at School District Sponsored Meetings:

The Board of Trustees recognizes the importance of sponsoring meetings and training sessions for specific purposes, and that refreshments and meals may be provided to ensure the best utilization of attendee time under the following criteria:

- 1) Refreshments:
 - a) The meeting has a published agenda where attendance is mandatory.
 - b) The meeting has an intended duration of three (3) hours or more as shown on the agenda.
 - c) There are five (5) or more attendees.
 - d) The total cost per attendee PER DAY cannot exceed the partial day Per diem allowance for breakfast as established by the Board.
- 2) Meals:
 - a) The meeting has a published agenda and attendance is mandatory, for an identified business purpose.
 - b) The meeting has an intended duration of six (6) hours or more as shown on the agenda.
 - c) There are five (5) or more attendees.
 - d) The meeting's purpose is furthered by presentations or interpersonal exchange during the meal period.
 - e) The total cost per attendee cannot exceed the partial day Per diem allowance for the period of the meal as established by the Board.
 - f) Location or scheduling conflicts are not sufficient grounds for a meal recess.

Routine employee, staff meetings, department-sponsored social gatherings or similar gatherings shall not qualify for refreshment or meal costs.

Foreign Travel, Currency Exchange, and Other Costs:

The foreign travel per diem allowance (FTPDA) is a payment in lieu of reimbursement for actual expenses. The FTPDA is intended to cover the costs of

meals at adequate, suitable and moderately priced facilities including costs of mandatory service charges, taxes, laundry and dry cleaning. The FTPDA will be based on the most current publication of U.S. Department of State Maximum Travel Per Diem Allowances for Foreign Areas. The daily FTPDA will be 100% of the listed M & IE rate in the above-named publication. The actual cost of lodging plus applicable tax and service charge will be allowed to the traveler.

Travelers with Disabilities:

With prior approval of the superintendent or designee, travelers with disabilities are allowed payments of certain additional travel expenses to accommodate their disabilities, such as but not limited to, subsistence and transportation of an attendant when the employee requires assistance, cost of specialized transportation, increased cost of specialized services for public carriers, or special baggage handling fees.

For travelers with disabilities, reasonable accommodations regarding specific situations not addressed by these policies are allowable if properly documented and authorized.

Use of Statewide Open Contracts Relating to Travel Services:

The use of statewide open contracts vendors relating to travel services, as issued by the Department of Administration, Division of Purchasing, should be considered to the extent possible.

Commuting Expenses:

Expenses for commuting between the traveler's declared residence and official primary work station are not allowable.

Compensatory Time for Travel:

Compensatory time for travel will be granted in accordance with Fair Labor Standards Act (FLSA) Regulations 29 C.F.R. Section 785.38, 785.39, 785.40, 785.41, to all employees except those listed as "non-covered" under the FLSA.

Travel Costs Charged Directly to a Federal Award

In addition to meeting the requirements of this policy, if any travel costs related to travel, are charged directly to a Federal award, documentation must justify that:

1. Participation of the traveler is necessary to the Federal award; and
2. The costs are reasonable and consistent with the school district's established travel policy.



LEGAL REFERENCES

Idaho Code Sections:

- 67-2004 – Regulation of Per Diem Traveling Expense Allowances
- 67-2005 – Voucher Forms
- 67-2006 – Travel Expense - Vouchers
- 67-2007 – Standard Travel Pay and Allowances
- 67-20087 – Determination of Rate of Allowance
- 67-2008A – Determination of Rates of Allowance – Foreign Travel

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

- 2 CFR 200.333 – Retention requirements for records
- 2 CFR 200.423 – Alcoholic beverages
- 2 CFR 200.438 – Entertainment costs
- 2 CFR 200.474 – Travel costs

ADOPTED: May 13, 2002 / Tye Reay, Chairman
AMENDED: April 13, / April Renfro, Chairperson
AMENDED: March 15, 2017 / Kerri Pattee-Krosch, Chairperson