

The Board of Trustees of the Soda Springs School District No. 150 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 (pay 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 (pay card), third party, or other traveler.

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.

**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.

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.

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.

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.

**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 Board of Trustees. 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.

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.

**INCIDENTAL EXPENSES**

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.

**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.

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.

Travel Costs Charged Directly to a Federally 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: October 6, 2010**

**AMENDED: March 22, 2017**