

EXPENSE AUTHORIZATION/REIMBURSEMENT

Purpose: To establish the basic structure for expense authorization/reimbursement for board members and IES employees assigned *to* the academy. When traveling on academy business, IES assigned employees are required *to* use the most economical means for transportation and lodging. Reimbursement for expenses will not be considered unless the trip had prior approval. After travel has occurred, the *Travel Reimbursement* form must be completed. After the form is reviewed for accuracy, signed, dated and approved by the supervisor who approved the travel, the form should be submitted for payment *to* the Accounts Payable Department. The employee must provide original, detailed receipts for all expenses except personal vehicle mileage. For example: lodging, conference registration or work-related telephone charges, parking, air, boat, train, bus and shuttle/taxi fares, etc. Summary or total only receipts will not be accepted.

Certain expenditures are not reimbursable. These can include, but are not limited to: movies, snacks, bar bills, laundry, room service, valet parking, health or spa fees, etc. and will not be subject *to* reimbursement. These are considered personal in nature and should be paid by the employee.

Limitations of Allowable Expenses

I. Automobile Use

Rental cars may be used when flying into a location. Rental cars should be the most economical based on travel needs and the number of travelers. Rental insurance should be purchased. Gas receipts will be reimbursed for travel when using a rental car.

When an employee drives his personal automobile on necessary academy business, the Academy will reimburse the employee at a rate per mile as determined periodically by the academy. Mileage between the employee's home and his main or regular work location is not reimbursable. These costs are considered personal commuting expenses and must be subtracted from miles driven.

For Example: If an employee's regular commute is 10 miles and he drives 25 miles *to* a school prior *to* reporting *to* his primary work location, he can request reimbursement for 15 miles ($25 - 10 = 15$). If an employee's regular commute is 10 miles and his first stop is at a school that is 5 miles from his home, he cannot claim reimbursement. The miles driven were less than his regular commute.

The employee shall bear the expense of insurance, supplies and upkeep of his vehicle. Mileage only travel should be reported on the *Employee Mileage Reimbursement* form. After the form is reviewed for accuracy, signed, dated and approved by the supervisor, the form should be submitted to the Accounts Payable Department for payment.

Regular monthly travel should be completed and claimed each month. All other travel reimbursements should be submitted within 60 days of the travel date.

Travel to and from conferences is claimed on the travel reimbursement form and is shown as travel to and from the conference. Only business miles should be documented, not miles driven for pleasure while at a conference. Mileage to and from conferences may be verified by

Accounts Payable using MapQuest or a similar program to ensure reasonable accuracy.

II. Meal Reimbursement

Meals will be reimbursed based on the academy's meal allowance when an employee is traveling on official business. If a conference or seminar registration includes meals, the employee is not eligible for meal reimbursement. Light snacks that are provided by the conference do not count as a meal.

In county meals are reimbursable only for official academy business related purposes. Personal meals are not subject to reimbursement.

Meal Reimbursement Schedule

Meals are reimbursed as actual expenses up to a maximum of:

\$28 per day for in-state travel

\$36 per day for out-of-state travel

Detailed receipts are required for reimbursement. The receipt must include the name of each individual attending the meal and the reason for the meal. Note: Alcohol, snacks, mini-bar, and room service charges are considered personal expenses and are not eligible for reimbursement. Taxes and tips are allowable expenses for meals; however, they are included in the meal limits for reimbursement and tips will not be reimbursed above 20% of the meal cost.

III. Lodging

Lodging expenses shall be fully reimbursed for a single room rate or one-half the cost of a double room shared with another academy employee. IES assigned employees are expected to obtain reasonably priced accommodations. Lodging expenses should not exceed the locality limits set by the federal government. Supporting receipts and original paid bills covering lodging accommodations must be submitted with the travel reimbursement. No reimbursement for overnight accommodations shall be paid within 50 miles from the official headquarters and/or residence of the employee unless for multi-day activities and with prior approval from the Superintendent.

It shall be the responsibility of the employee's supervisor to provide the monitoring of the charges for lodging which are claimed, in order to determine if such charges are reasonable, taking into consideration location, purpose of travel or other extenuating circumstance.

IV. Air Travel

Planning and scheduling air travel in a timely manner is expected in order to make sure that the air fare obtained is as cost effective as possible. When air travel is required, the academy will only reimburse for the least cost "coach" class ticket. Credit cards are the preferred method for booking airline travel. If personal funds are used, reimbursement cannot be submitted until after completion of the trip. A copy of the payment receipt should be submitted along with the reimbursement form.

V. Other Services

Gratuities

Gratuities or tips are allowable up to a maximum of 20 percent of the cost of meals. When possible, tips should be included in checks for meals. Gratuities for other services, i.e., bell

hops, maids, taxi drivers, porters, etc., are to be limited to amounts that are reasonable and customary, as determined by the approving authority.

Parking

Parking fees are reimbursable for privately owned vehicles, including the period of time a vehicle is left in an airport, train or bus parking lot while an employee is traveling by public transportation. Supporting receipts must be submitted in order to be reimbursed.

Travel Advances

Travel advances are not permitted to exceed 75 percent of the total estimated cost of the trip and require approval of the employee's supervisor. Requests for travel advances must be submitted to Accounts Payable at least one week prior to departure (except in cases of emergency) on a form to be provided by the academy. The employee shall make a full accounting within 10 working days after return to the academy.

Insurance

Travel insurance is not a reimbursable expense.

VI. Policy Violation

Violators of this policy will be subject to disciplinary action up to termination and/or criminal prosecution. IES assigned employees who exceed reimbursement limits will not be reimbursed beyond the standard amount published in this policy. IES assigned employees who place charges on an academy credit card that are in excess of the maximum reimbursement level will be required to reimburse the school academy through the method outlined in the credit card cardholder agreement. IES assigned employees must also reimburse the academy for any unauthorized incurred charges and fees (including attorney's fees and expenses) related to the collection of these charges.

