

EXPENSE REIMBURSEMENT

The Calcasieu Parish School Board shall reimburse employees and School Board members for expenses incurred while on official Board business within budgetary and policy limitations. Such reimbursement shall be in accordance with the following guidelines:

1. Definitions:

- A. Official Domicile - The official domicile for employees shall be the person's work place. For employees who work in more than one location, the official domicile shall be determined by the Superintendent or his/her designee. Every employee will be assigned an official domicile, and no **travel** or subsistence expenses shall be allowed at the place of official domicile except as authorized in section 5, *Reimbursement for Transportation, Subsistence, and Other Expenses*, below.
- B. Travel Period - The **travel** period shall be a period of time between the time of departure and the time of return.
- C. In-Parish Travel - In-parish **travel** is all **travel** within the borders of Calcasieu Parish or **travel** through adjacent parishes between points within Calcasieu Parish when such is the most efficient route.
- D. Out-of-Parish Travel - Out-of-parish **travel** is all **travel** outside of Calcasieu Parish.
- E. Special Meals - Special meals are meals for persons who are considered guests of the Calcasieu Parish School system and for employees who are on official business with said guests. In parish meals are also considered special meals and must be authorized and include receipts as listed herein. All requests for reimbursement for special meals must be accompanied by a receipt as authorized by section 5, *Reimbursement for Transportation, Subsistence, and Other Expenses*, and must be approved by the superintendent or his/her designee.

2. Eligibility for Reimbursement of **Travel** Expenses:

- A. Employees shall be eligible to receive reimbursement for **travel** when away from the official domicile or in accordance with section 5, *Reimbursement for Transportation, Subsistence, and Other Expenses*.

B. Employees shall be reimbursed on an actual expense basis for all reasonable **travel** expenses as outlined herein. The request for reimbursement (**travel** voucher) must be accompanied by a receipt or other supporting documentation for each item claimed, except for:

1. taxicab or local public transportation of \$10.00 or less.
2. tips for baggage handling, \$1.00 per bag in and \$1.00 per bag out of airport and hotel - 3 bag maximum.
3. parking at self-service lots when \$5.00 OR less per day.
4. meals as per section 5, *Reimbursement for Transportation, Subsistence, and Other Expenses*.

C. No employee shall request **travel** reimbursement on behalf of any other employee. Only the **traveling** employee will be entitled to reimbursement so that **travel** of each employee can be tracked for auditing purposes.

3. Authority to Incur **Traveling** Expenses:

A. All **travel** shall be authorized and approved by the appropriate department head. Such approval authority may be delegated as deemed appropriate by each department head.

B. In-parish **travel** shall be limited to necessary trips, and requests for reimbursement for in-parish **travel** shall denote the date, destination, and mileage.

C. Out-of-parish, but within the state, **travel** shall be electronically approved by the department head after creation of an absence in the Aesop online absence management system that includes answers to the following 7 questions in the "Notes to administrator" section: (1. *Name of event*, 2. *Destination*, 3. *Date(s) of travel*, 4. *Fund to be charged*, 5. *Is sub needed*, 6. *If so, who's paying for that*, 7. *Benefit to school system*).

D. All out-of-state **travel** shall have prior approval of the Superintendent, and in the absence of the Superintendent, the Chief Academic Officer, Chief Operating Officer or the Chief Financial Officer shall render the decision. The creation of an absence in the Aesop online absence management system that includes answers to the following 7 questions in the "Notes to administrator" section: (1. *Name of event*, 2. *Destination*, 3. *Date(s) of travel*, 4. *Fund to be charged*, 5. *Is sub needed*, 6. *If so, who's paying for that*, 7. *Benefit to school system*) shall be completed and submitted prior to the date of the requested trip. Emergency situations may be approved by the Superintendent or his/her designee. Meeting/conference agendas shall be attached to request.

- E. **Travel** dates should encompass all dates that an employee will be **traveling**, including dates to and from, and not strictly conference dates listed on a brochure. Return from **travel** will be on last day of reason for **travel** unless prior approved via initial **travel** request by the appropriate department head.

4. Transportation:

- A. **Travel** routes should be the most direct and usually **traveled** route. All mileage shall be computed on the basis of odometer readings or from point of origin to point of return as computed on an online mapping program such as "google maps or mapquest" showing the shortest distance between the two locations. Any mileage reimbursement claimed must begin at an employee's official domicile for work purposes. (An employee's official domicile is not an employee's home.)
- B. Out-of-state **travel** shall be approved by the Superintendent considering the purpose of the **travel**, benefit to the System, number of personnel involved, and the frequency of **travel**. Among the factors to be considered should be the length of **travel** time, cost of operation of a vehicle, cost and availability of common carrier services, etc. In the event that an employee chooses to drive instead of **traveling** by air, the amount reimbursed should be approved by the system's Internal Auditing department.
- C. Calcasieu Parish School Board System-owned vehicles must comply with the following regulations:
 - 1. All purchases made on Calcasieu Parish School Board gasoline credit cards must be signed for by the employee making the purchase, and the license number, the unit price, and the quantity of the commodity purchases must be noted on the delivery ticket by the vendor. Items incidental to the operation of the vehicle may be purchased via Calcasieu Parish School Board gasoline credit cards only when away from official domicile on **travel** status. In all instances where a credit card is used to purchase items or services which are incidental to the operation of a vehicle, a receipt along with a written explanation of the reason for the purchase shall be attached to the **travel** voucher.
 - 2. No employee shall carry unauthorized passengers in Calcasieu Parish School Board owned automobiles unless their presence is for purposes relating to official Calcasieu Parish School Board business.
 - 3. Any personal use of vehicles owned by the Calcasieu Parish School Board is strictly prohibited. If the School Board allows an employee to take a vehicle home, the personal usage allowed is only to commute to and/or from work in the vehicle.

4. Each Department Head which authorizes Calcasieu Parish School vehicles to employees, shall notify the Payroll Supervisor of any changes in the status of miles driven per year, the type of vehicle driven, or a different employee who drives the vehicle as soon as the change is initiated.
5. Any employee who uses vehicles owned by the Calcasieu Parish School Board in a reckless or careless manner or for unauthorized personal use will be subject to disciplinary action.

D. Personally owned vehicles shall be subject to the following:

1. When two (2) or more persons **travel** in the same personally-owned vehicle, only the owner of the vehicle shall be reimbursed the expenses for use of the vehicle.
2. Employees with the rank of principal and above, as well as other designated employees, shall maintain vehicles for the purpose of conducting Calcasieu Parish School Board business pursuant to the job assignment.

E. Rented motor vehicles shall be subject to the following:

1. Written approval of the Superintendent or his designee prior to departure shall be required for rental of vehicles.
2. Only the cost of rental of subcompact or compact cars (models) shall be reimbursable, unless non-availability is documented, or the vehicle will be used to transport more than two (2) persons or excessive amounts of baggage and equipment.
3. The rental cost of buses or other commercial carriers shall be reimbursable pursuant to the leasing agreement approved by the department head but should not include any ordinary passenger van with more than 10 seating positions as dictated by safety standards.
4. Physical damage and liability insurance are required and reimbursable when renting a vehicle.

5. Reimbursement for Transportation, Subsistence and Other Expenses:

A. Transportation:

1. Mileage driven by an employee in a privately-owned vehicle while in the conduct of official Calcasieu Parish School Board business shall be reimbursed on a per mile basis in accordance with the standard mileage

rate as established by the Internal Revenue Service. When more than one employee is attending an out-of-parish meeting or function, the department head will make every effort to assure that the employees carpool to the greatest extent practical. Reasons for not doing so must be documented in writing to the department head 20 days prior to the trip. If reasons for not carpooling are inadequate or disapproved, the employee will be reimbursed ½ of the normal calculated mileage reimbursement.

2. Employees using motor vehicles on official Calcasieu Parish School Board business shall be reimbursed for storage and parking fees, ferry fares, road fares, and bridge tolls.
3. Calcasieu Parish School Board owned credit cards shall not be issued to employees for use in the operation of privately-owned vehicles.
4. The School Board is always interested in the lowest fare available for airfare **travel**.

Employees should make every effort to purchase the lowest priced ticket through on-line resources or a School Board authorized **travel** agent.

Proof of trip taken at quoted airfare price will be required for reimbursement of airfare. Attachment of such proof should include a ticket receipt showing destination of trip.

5. When out-of-state **travel** is required, air **travel** will be the normal mode of transportation. However, occasions may arise where it is more economical or desirable to **travel** by motor vehicle. In such cases, the mileage reimbursement shall not exceed the cost of air **travel** which would have otherwise been incurred based on the lowest quoted airfare rates by airlines or **travel** agents based on coach class rates booked twenty (20) days in advance for flights between the hours of 6:00 a.m. and 6:00 p.m. The amount reimbursed must be pre-approved by the system's Internal Auditing Department to verify reasonableness. Additional meals/lodging costs incurred as a result of driving rather than flying shall not be reimbursed. If an employee uses a personal automobile to transport other employees to an out-of-state function, the employee should be eligible for reimbursement at the higher of airfare rate or actual mileage.

B. Meals:

1. Employees will be reimbursed for meals pursuant to the schedule herein, while **traveling**, as follows:

	Regular Cost Travel Areas Including Baton Rouge	High Cost Travel Areas*
Breakfast (if travel begins before 6:00 a.m.)	\$9.00	\$11.00
Lunch	\$13.00	\$15.00
Dinner (If travel extends beyond 6:00 p.m.)	\$20.00	\$26.00
Total per day	\$42.00	\$52.00

* High Cost Travel Areas: New Orleans, Dallas/Fort Worth, Austin, Houston, San Antonio, Little Rock, Pensacola. High cost areas other than those listed will be determined by the Superintendent or Chief Financial Officer using the per diem rate on the U.S. General Services Administration website as a guide.

2. Employees will be reimbursed for special meals. Documentation must be provided on the travel voucher indicating the purpose of the special meal and why it is in the interest of the Calcasieu Parish School Board. Additionally, the names of all persons attending for which reimbursement is requested must be provided on the travel voucher.
3. Meals with set prices determined by approved conference, seminar, or other function registration brochures are reimbursable at the level identified in the brochure if approved by the appropriate administrator.
4. Employees will not be reimbursed for a meal if it has already been included in a conference registration fee as listed on the conference brochure.

C. Lodging:

1. Employees who have obtained prior approval to attend a convention or conference will be reimbursed for lodging expense at the single room convention or conference site rate provided that upon request for reimbursement the original hotel/motel receipts and convention or conference site verification are attached to the travel voucher. Documentation should be attached showing the conference approved single room rate. If the conference rate is no

longer available at the time reservations are made, alternate accommodations or rates may be obtained but will be reimbursed a maximum of 105% of the conference rate.

2. Employees will be reimbursed, based upon original hotel/motel receipts (single room rate), for lodging cost while traveling not to exceed the limits presented herein, plus taxes.

Regular Cost Travel Areas	Baton Rouge Travel Area	High Cost* Travel Areas
\$100.00	\$130.00	\$160.00

* High Cost Travel Areas: As listed and updated from time to time on the U.S. General Services Administration website at www.GSA.gov. High cost areas will be extended to include surrounding suburban areas associated with high cost metropolitan areas as listed by the GSA.

If reasonable lodging cannot be obtained for these amounts, the Superintendent may authorize appropriate amounts after being provided adequate documentation of efforts to secure lodging within the stated amounts.

D. Other

Expenses:

The following expenses incidental to travel may be reimbursed with required receipts attached:

1. communication expenses relative to official Calcasieu Parish School Board business
2. registration fees at conferences
3. charges for storage and handling
4. taxi or local public transportation fares - more than \$10.00
5. tips for baggage handling - more than \$6.00
6. limousine services to and from terminals or stations
7. vehicle parking cost – more than \$5.00

8. vehicle rental, when documented and approved as required in Section 4, *Transportation*
9. no mileage on a vehicle rented for official Calcasieu Parish School Board business is reimbursable

6. Requests for Reimbursement:

- A. All requests for reimbursement shall be submitted on the approved **travel** voucher form. A request for reimbursement must be completed for all **travel** for which any payment has been made or is due.
 1. All **travel** vouchers shall be completed in full, signed by the person requesting reimbursement, approved and signed by the appropriate officer(s), and submitted to appropriate personnel prior to reimbursement. **Travel** reimbursement requests are to be submitted to the Accounts Payable Department by the end of the month following the month of **travel** (e.g., February **travel** submitted by March 31). Otherwise, late submissions must be approved by the C.F.O.
 2. Reimbursement for submitted expenses shall be made within 10 working days after the **travel** voucher has been appropriately approved and submitted to the Accounts Payable Department.
 3. Documentation including invoices for registration fees, airline tickets, hotel receipts, etc., must be attached to **travel** reimbursement request when submitted.
- B. Direct billing to the Calcasieu Parish School Board shall be approved by the Superintendent or his/her designee prior to the occurrence of the activity. When direct billing has been approved, the person receiving said approval shall complete a **travel** voucher noting the direct billing status and attach to the voucher copies pertinent thereto, such as airline tickets, hotel receipts, conference registration, etc.
- C. Out-of-parish **travel**, involving a significant amount, may be submitted anytime during the month; however, the person so requesting reimbursement should not expect reimbursement prior to ten (10) working days after receipt of the request by the accounts payable department.
- D. All requests for **travel** advances for out-of-parish **travel** shall be submitted on the appropriate form to the Superintendent or his designee for approval not less than ten (10) working days in advance. Only airfare and hotel are allowable advance items with appropriate documentation. Mileage and meals will not be advanced. A **travel** reimbursement form must be completed after every trip in which a **travel** advance was obtained even if no

money is owed an employee. This request should have all required receipts attached.

- E. Under extraordinary circumstances where the best interest of the Calcasieu Parish School Board requires that **travel** be undertaken not in compliance with this policy, approval after-the-fact may be given by the Superintendent if appropriate documentation is presented promptly.

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Ref: La. Rev. Stat. Ann. §§[17:56](#), [32:861](#), [32:862](#), [32:863](#), [32:863.1](#), [32:900](#)
Board minutes, 5-7-85, [1-19-88](#), [5-1-90](#), [5-21-96](#), [6-2-98](#), [12-7-99](#), [2-1-00](#), [6-5-07](#), [8-5-08](#), [7-10-18](#)

Calcasieu Parish School Board