

**MANUAL OF PROCEDURES
PSAB SUPPLEMENT 20
TRAINING & TRAVEL**

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MANUAL OF PROCEDURES PSAB SUPPLEMENT 20 TRAINING & TRAVEL

OVERVIEW--TRAINING

Local school boards should establish and implement a policy for the training of school district personnel. Training may include board members, professional (teacher seminars, classes, symposiums, office staff instruction etc.), administrative, clerical, maintenance, food service, and any other support staff that will benefit from training in order to contribute toward an efficient and focused environment to foster the education objectives for New Mexico youth.

District's Commitment to Competence

All personnel throughout a district need to possess and maintain a level of competence that allows them to accomplish their assigned duties, as well as understand the importance of developing and implementing good processes and procedures. Management is charged with identifying appropriate knowledge and skills needed for various jobs and providing needed training, as well as candid and constructive counseling and performance appraisals. See PSAB Supplement 2, Internal Controls. (GAO/AIMD-00-21.3.1 (11/99), Page 8)

Many federal and state grants require training for teachers and administrators as a condition of receiving grant funds. The training is often specialized and may lead to specialized licensure endorsements, such as TESOL (Teaching of English to Speakers of Other Languages) or Special Education. The required training is often held out-of-state and requires special coordination between the program manager and the district's business office in order to ensure that the requirements of the Mileage and Per Diem Act are met.

Rule 6.65.2.8, NMAC creates standards for developing professional development activities for schools that improve teachers' knowledge of the subjects they teach and the ability to teach those subjects to all of their students.

Professional development is an integral part of the public school and school district plans for improving student achievement and is necessary to provide teachers, school administrators and instructional support providers with the strategies, support, knowledge and skills to help all students meet the New Mexico academic content standards. Training in this area is high quality, sustained, intensive and focused on the classroom. Districts need to ensure that training opportunities are also available to support personnel throughout the district.

Succession Planning

School districts and charter schools can plan for a smooth transition when personnel leave the work force. While other districts scramble to find qualified candidates for unique, highly regulated positions, a district that has invested in training and staff development with planned objectives and expectations, will have a cadre of trained professionals to fill vacancies. The learning curve will be shortened and employees will rise to expectations quickly. To begin to develop a succession plan, districts need to implement a plan that recognizes:

- ❖ A highly regulated environment with control standards;
- ❖ An emphasis on developing personnel with very selected skills and competencies;
- ❖ An environment that encourages and supports ethical and moral behaviors that are a part of the school culture;
- ❖ A commitment to employee competence and the expectation of excellence.

A school district or charter school receives immediate benefits in the forms of trained personnel, lower employee turnover, achievement of a higher level of organizational communication and net working skills, ability to cross train and implement checks and balances, and an environment that discourages fraudulent behavior.

Required Training & Licensure

There are also special requirements for training which include but are not limited to school business managers (See New Mexico Association of School Business Officials, NMASBO, web site), school board members, food service workers (See PED Student Nutrition Bureau Web site), and maintenance personnel (see PED Capital Outlay Bureau web site) which require attendance at workshops and continuing education in order for district personnel to maintain required certifications and licenses.

Districts need to be committed to providing continuing education opportunities to employees and budget appropriate funds to ensure continued development of job performance competencies throughout the district. In order to attract and retain qualified personnel, many districts are able to “grow their own” specialized employees through targeted training. GAO/AIMD-00-21.3.1 (11/99), page 8.

Local School Board Training Section 22-5-13, NMSA 1978

The PED shall develop a mandatory training course for local school board members to explain state board [PED] rules, department policies and procedures, statutory powers and duties of local school boards, legal concepts pertaining to public schools, finance and budget and other matters deemed relevant by the department. The department

shall notify local school board members of the dates of the training course, the last of which shall not be later than three months after a local school board election.

School Administrator Licensure Training

A minimum of eighteen (18) semester hours of graduate credit in an educational administration program approved by the PED which addresses PED's approved functional areas and related competencies in educational administration is required. Colleges and universities may offer these hours through their educational administration, educational leadership, public administration, business administration, or other appropriate departments as required.

A candidate for administrative licensure who applies for licensure in educational administration on or after the September, 2007 administration of the PED's specialty area licensure examinations shall take and pass the licensure test in administration as stated in 6.60.5 NMAC prior to the issuance of the license.

School Business Official Licensure Training

Business officials, serving in the capacity of a supervisor or director or manager of accounting and/or bookkeeping as mentioned in 6.63.12.8 NMAC, responsible for the preparation and presentation of all financial documentation and budget maintenance will meet the competency requirements enumerated in 6.63.12.9 NMAC.

A person receiving an initial school business license shall be issued a one-year conditional license that shall convert automatically to a three-year level 1 license **provided that during this first year the person satisfactorily completes a training program approved by the PED.**

School business officials must be able to demonstrate, understand, and comprehend the principles associated with school finance, budgeting, financial planning, accounting, auditing, financial reporting, cash management, investments, debt management and technology for school business operations.

- **Principles of school finance:** The school business official understands and demonstrates the ability to apply all New Mexico state statutes and regulations as they apply to public schools including but not limited to:
 - Procurement Code, Sections 13-1-28 to 13-1-199, NMSA 1978, as may be amended or reenacted;
 - New Mexico PED Manual of Procedures in its most current form;
 - Department of Finance and Administration(DFA) rules as set forth in Title 2 of the NMAC, as may be amended, replaced, or otherwise changed; and
 - New Mexico state auditor rules as set forth in Title 2 of the NMAC, as may be amended, replaced, or otherwise changed.

- **Budgeting and financial planning:** The school business official understands and demonstrates the ability to:
 - apply the legal requirements for budget adoption;
 - prepare a local budget calendar to meet the time constraints of budget preparation;
 - recognize and analyze significant social, demographic and economic changes which may impact the financial plan of the district;
 - recognize and forecast the major sources of revenue available to public schools from local, state and federal levels of government;
 - analyze the impact of shifts in local, state and federal funding and its effect on local spending plans;
 - recognize and explain internal and external influences on the budget;
 - recognize multiple approaches to determine reliable enrollment and personnel projections;
 - interpret the state funding model;
 - prepare revenue projections and estimates of expenditures for school sites and district-wide budgets;
 - identify various methods of budget analysis and management;
 - exercise budgetary management; and
 - apply analytical procedures for budgetary analysis;
- **Accounting, auditing, and financial reporting:** The school business official understands and demonstrates the ability to:
 - understand the use and role of internal and external audits;
 - prepare and analyze interim and annual financial statements;
 - report the financial status and operating results to the local board of education;
 - determine revenues and expenditures by fund using state-approved charts of accounts;
 - develop and maintain all fixed assets inventory in accordance with applicable governmental accounting standards board pronouncements;
 - use the annual audit report to improve financial tracking and reporting; and
 - apply the appropriate basis of accounting in accordance with applicable governmental accounting standards board pronouncements in measuring financial position and operating results.
- **Cash management, investments, and debt management:** If applicable to the school district in which he or she is employed, the school business official understands and demonstrates the ability to:
 - use lease purchasing and joint powers agreements;
 - select banking and other financial services;
 - recognize the statutory limitations on investment options available to a school district;
 - apply procedures for implementing and monitoring internal transfers and loans; and

- apply the process of issuing long-term general obligation bonds including the bond rating process and the role of the bonding attorney and rating services.

It is unlikely that any persons are competent in all the aforementioned requirements. Opportunities for ongoing education for persons in these positions and their subordinates are necessary to ensure the financial integrity of a school districts and charter schools. It should be noted that the former State Board of Education has endorsed NMASBO to provide training for business officials.

POLICIES AND PROCEDURES FOR DISTRICT TRAVEL AND TRAINING

Each district should have written policies and procedures that are communicated to all program administrators with a school district or charter school, and to the employees who will be traveling as a requirement of their job. The policy should require proper budgeting of funds to be expended in each area and the allocated time to be devoted to training. The training should support the Educational Plan for Student Success (EPSS) and strict guidelines should be implemented in order to promote efficient and warranted training throughout the school district. Local administrative procedures may be established whereby rates may be less than the statutory guideline. Rates paid may not exceed rates set in accordance with Section 10.8.5 (D), NMSA 1978. (See Sample Travel Policies and Procedures in this supplement).

OVERVIEW--TRAVEL

Job related travel by employees of the State of New Mexico or its political subdivisions is regulated by the Per Diem and Mileage Act (Section 10-8-1 through 10-8-8, NMSA 1978). Section 10-8-5 NMSA 1978 of the per diem and mileage act allows the Secretary of the Department of Finance and Administration (DFA) to establish rules and regulations to carry out the provisions of the act. School districts and charter schools should refer and adhere to the contents of **Section 2.42.2, NMAC**. Excerpts from this rule appear below.

2.42.2.2 SCOPE: In accordance with Section 10-8-1 to 10-8-8 NMSA 1978 (1995 Repl. Pamp.), 2.42.2 NMAC governs the payment of per diem rates and mileage and the reimbursement of expenses for all salaried and non-salaried public officers and employees of all state agencies and local public bodies, including school districts and charter schools but excepting state legislators and certain employees of post secondary institutions.

2.42.2.6 OBJECTIVE: To govern the payment of per diem rates and mileage and the reimbursement of expenses for all salaried and non-salaried public officers and employees of all state agencies and local public bodies.

SELECTED DEFINITIONS for purposes of this rule:

“Home” means:

- a. for per diem purposes, the area within a 35-mile radius of the place of legal residence as defined in Section 1-1-7 NMSA 1978 (1995 Repl. Pamp.);
 - b. for mileage purposes, the place of legal residence as defined in Section 1-1-7 NMSA 1978 (1995 Repl. Pamp.). See appendix A for a copy of Section 1-1-7 NMSA 1978.
- (2) “Nonsalaried public officer” means a public officer serving as a member of a board, advisory board, committee or commission who is not entitled to compensation, but is entitled to payment of per diem rates and mileage.
- (3) “Travel” means: for per diem purposes, being on official business away from home as defined in Subsection F above and at least 35 miles from the designated post of duty of the public officer or employee. However, nonsalaried public officers are eligible for per diem for attending meetings in accordance with Subsection C of 2.42.2.8 NMAC.

PER DIEM RATES

Per Diem rates shall be paid without regard to whether expenses are actually incurred.

Per Diem rate computation: Except as provided in Subsections C through I of this Section, per diem rates for travel by public officers and employees shall be computed as follows:

Partial day per diem rate: Public officers or employees who occasionally and irregularly travel shall be reimbursed for travel which does not require overnight lodging, but extends beyond a normal work day as follows:

- (a) for less than 2 hours of travel beyond normal work day, none;
- (b) for 2 hours, but less than 6 hours beyond the normal work day, \$12.00;
- (c) for 6 six hours, but less than 12 hours beyond the normal work day, \$20.00;
- (d) for 12 hours or more beyond the normal work day, \$30.00;{

An employee is not entitled to per diem rates under this subparagraph if the employee either travels once a week or travels every fourth Thursday of the month. However, the employee is entitled to per diem rates under this subparagraph if the employee either travels once a month with irregular destinations and at irregular times or travels four times in one month and then does not travel again in the next two months, so long as this is not a regular pattern.

“Normal work day” means 8 hours within a nine-hour period for all public officers and employees both salaried and nonsalaried, regardless of the officers’ or employees’ regular work schedule.

Overnight travel: Regardless of the number of hours traveled, travel for public officers and employees where overnight lodging is required shall be reimbursed as follows:

- (a) in state areas \$85.00
- (b) in state special areas \$135.00
- (c) out of state areas \$115.00;
- (d) or actual lodging and meal expenses under Rule 2.42.2.9 NMAC.

Return from overnight travel: On the last day of travel when overnight lodging is no longer required, partial day reimbursement shall be made. To calculate the number of hours in the partial day, begin with the time the traveler initially departed. Divide the number of hours traveled by 24. The hours remaining constitute the partial day which shall be reimbursed according to the partial day rates listed above.

Special area designations: For all officers and employees, the in state special area shall be Santa Fe.

Board, commission and committee members: Nonsalaried public officers may receive per diem as follows:

- 1) Official board, commission and committee meetings:
- 2) Nonsalaried public officers: Nonsalaried public officers of the state may elect to receive either:
 - a) \$95.00 per meeting day for attending each board or committee meeting;
 - or
 - b) per diem rates in accordance with Subsection B of this Section.

REIMBURSEMENT OF ACTUAL EXPENSES IN LIEU OF PER DIEM RATES:

Where lodging and/or meals are provided or paid for by the agency, the governing body, or another entity, the public officer or employee is entitled to reimbursement only for actual expenses under Rule 2.42.2.9 NMAC.

Upon written request of a public officer or an employee, agency heads may grant written approval for a public officer or employee of that agency or local public body to be reimbursed actual expenses in lieu of the per diem rate where overnight travel is required.

For overnight travel for state officers and employees where overnight lodging is required, the public officer or employee will be reimbursed as follows:

- 1) **Actual reimbursement for lodging:** A public officer or an employee may elect to be reimbursed actual expenses for lodging not exceeding the single occupancy room charge (including tax) in lieu of the per diem rate set forth in this Section. Whenever possible, public officers and employees should stay in hotels which offer government rates. Agencies, public officers or employees who incur lodging expenses in excess of \$215.00 per night must obtain the signature of the agency head or chairperson of the governing board on the travel voucher prior to requesting reimbursement and on the encumbering document at the time of encumbering the expenditure.
- 2) **Actual reimbursement for meals:** Actual expenses for meals are limited by Section 10-8-4(K) (2) NMSA 1978 (1995 Repl. Pamp.) to a maximum of \$30.00 for in-state travel and \$45.00 for out-of-state travel for a 24-hour period.
- 3) **Receipts required:** The public officer or employee must submit receipts for the actual meal and lodging expenses incurred. Under circumstances where the loss of receipts would create a hardship, an affidavit from the officer or employee attesting to the expenses may be substituted for actual receipts. The affidavit must accompany the travel voucher.

Rule 2.42.2.10, NMAC TRAVEL ADVANCES:

A. **Authorizations:** Upon written request accompanied by a travel voucher, agency heads and governing boards of local public bodies or their authorized designees may approve a public officer's or employee's request to be advanced up to 80 percent of per diem rates and mileage cost or for the actual cost of lodging and meals pursuant to 2.42.2.8 NMAC and 2.42.2.9 NMAC and for other travel expenses that may be reimbursed under 2.42.2.12 NMAC. Requests for travel advances shall not be submitted to the financial control division of the department of finance and administration more than two weeks prior to travel unless, by processing the request earlier, significant savings can be realized for travel by common carrier or for registration fees for seminars and conferences.

B. **Travel period:** A travel advance may be authorized either for a single trip or on a monthly basis for public officers and employees who travel continually throughout the month. Payment shall be made only upon vouchers submitted with attached authorization for each travel period.

(1) **Single trip advances:** Where a travel advance is made for a single trip, the officer or employee shall remit, within 5 working days of the return from the trip, a refund of any excess advance payment to the agency. The agency or local public body shall deposit the refund and reduce the disbursement recorded when the money was advanced.

(2) **Monthly advances:** Where monthly advances are made, employees shall remit to the agency, at the end of each month, any excess advance payments together with a thorough accounting of all travel advances and expenditures as required by the secretary. Where a travel advance is approved for the next month, the agency head may authorize the use of excess advance payments from the previous month as part of the advance for the next month in lieu of having the employee remit the excess funds.

C. **Agency records:** Each agency is responsible for maintaining records of travel advances authorized by the agency head or the agency head's authorized designee.

(1) **Employee ledgers:** Each state agency shall keep individual employee ledgers for travel advances. The ledger shall include the following information to provide an adequate audit trail:

- 1) employee number
- 2) fiscal year
- 3) date of travel advance

- 4) date of destination
- 5) per diem advance paid
- 6) additional per diem or refund due

(2) **Year-end closing:** Each state agency shall review all travel advances prior to the end of the fiscal year and collect or pay all outstanding amounts if possible. Any receivables or payables outstanding at year-end must be recorded on the books and records of the agency.

D. **Local public bodies:** Local public bodies may grant prior written approval for travel advances as authorized by regulation of the governing body of the local public body.

[2.42.2.10 NMAC - Rn, DFA Rule 95-1, Section 5, 07/01/03]

2.42.2.11 MILEAGE-PRIVATE CONVEYANCE:

Rate: Public officers and employees of state agencies shall be reimbursed for mileage accrued in the use of a private automobile or aircraft in the discharge of official duties as follows: unless the secretary has reduced the rates set for mileage for any class of public officials and for employees of state agencies pursuant to Section 10-8-5 (D) NMSA 1978, 80% of the internal revenue service standard mileage rate set January 1 of the previous year for each mile traveled in a privately owned vehicle;

Mileage: Public officers and employees of local public bodies may be reimbursed for mileage accrued in the use of a private conveyance in the discharge of official duties, at the statutory rates unless such rates have been reduced by the governing bodies of the local public body pursuant to Section 10-8-5 (D) NMSA 1978.

Privately owned automobile: For conveyance in the discharge of official duties by privately owned automobile, mileage accrued shall be reimbursed at the rate set forth in this section as follows:

- (1) pursuant to the mileage chart of the official state map published by the state highway and transportation department for distances in New Mexico and the most recent edition of the Rand-McNally road atlas for distances outside of New Mexico; or
- (2) pursuant to actual mileage if the beginning and ending odometer reading is certified as true and correct by the traveler; and (a) the destination is not included on the official state map or on the Rand McNally road atlas, or, (b) at the destination(s) of the public officer or employee, the public officer or employee was required to use the private conveyance in performance of official duties.

Reimbursement limit for out of state travel: Total mileage reimbursement for out of state travel by privately owned automobile or privately owned airplane shall not exceed the total coach class commercial airfare that would have been reimbursed those traveling had they traveled by common carrier. *This subsection shall not apply to a public school when transporting students.*

Reimbursement for other expenses: Public officers and employees may be reimbursed for certain actual expenses in addition to per diem rates.

Receipts not required: Public officers and employees may be reimbursed without receipts for the following expenses in an amount of \$6.00 per day not to exceed a total of \$30.00 per trip:

- (1) taxi or other transportation fares at the destination of the traveler;
- (2) gratuities as allowed by the agency head or designee; an
- (3) parking fees
- (4) If more than \$6.00 per day or \$30.00 per trip is claimed, the entire amount of the reimbursement claim must be accompanied by receipts.

Receipts required: Public officers and employees may be reimbursed for the following expenses provided that receipts for all such expenses are attached to the reimbursement voucher:

- (1) actual costs for travel by common carrier, provided such travel is accomplished in the most economical manner practical;
- (2) rental cars or charter aircraft, provided less expensive public transportation is not available or appropriate;
- (3) registration fees for educational programs or conferences, provided, if the fee includes lodging or meals, then no per diem rates shall be paid and only actual expenses paid by the officer or employee and not included in the fee shall be reimbursed within the limits of 2.42.2.9 NMAC; and
- (4) professional fees or dues that are beneficial to the agency's operations or mission;
- (5) Under circumstances where the loss of receipts would deny reimbursement and create a hardship, an affidavit from the officer or employee attesting to the expenses may be substituted for actual receipts. The affidavit must accompany the travel voucher and include the signature of the agency head or governing board.

INTERNAL REVENUE SERVICE ACCOUNTABLE PLAN

Districts should be aware of the need to establish an **Accountable Plan** in accordance with IRS regulations. Failure to do so could result in travel reimbursements to employees being subjected to federal income taxes. Once the plan is established, districts must demonstrate that the plan and plan conditions are met for all employees. Any exceptions made could jeopardize the status of the plan. At a minimum the plan should include:

Adequate Accounting is defined as verification of time, place, amount, and the business purpose of the expense.

Reasonable Period of time is defined in IRS Reg. 1.62-2(g)(2)(i).

- Employee receives the **advance** within 30 days of the time they incur the expense

- Employee adequately accounts for the expense within 60 days after the expense was paid or incurred.
- Employee returns any excess reimbursements within 120 days after the expense was paid or incurred.

ELEMENTS OF A TRAVEL REIMBURSEMENT FORM

Districts and charter schools should develop a travel reimbursement form which is designed to encompass the elements of the Travel and Per Diem Act. Ideally, this form should be readily accessible to employees that are traveling. The district procedures for travel should also be on the district's web site and no employee should travel without first reading and understanding these procedures. The form should contain at a minimum a listing of support documents such as a copy of the district's leave form a copy of the agenda for meeting or training attended, and copies of receipts (if applicable). The form should also contain a space for the employee's name, job location, title, mailing address & a signature line. A well designed form will have a series of drop down or check boxes to capture the date and time of departure, the date and time of return, and the points of travel, i.e., Albuquerque to Santa Fe, and the airport used is applicable. This information is then used along with other information regarding mileage and other miscellaneous expenses to automatically calculate the reimbursement due. See attached schedule at the end of this section.

A sample Travel Reimbursement form and mileage chart is included in the Tips, Tools and Resources section of this manual.

SAMPLE BOARD POLICY TRAVEL AND REIMBURSEMENT ABC PUBLIC SCHOOLS

TRAVEL REQUESTS AND REIMBURSEMENT

A travel request must be initiated for any out-of-town trip whether or not reimbursement is made from School District funds. The travel request is completed and submitted to the Superintendent for approval. Travel requests for out-of-state travel and for travel within the state must be submitted to the Superintendent at least 5 days before the date of departure. An exception is approved delegate and representative travel to the NEA-NM State Convention for which no request need be initiated.

Travel reimbursement may be paid to attend professional meetings if approved by the immediate supervisor and the Superintendent. Mileage and per diem reimbursement will be paid at no more than the maximum rates approved by the New Mexico Department of Finance and Administration. Air travel will be reimbursed on the basis of tourist rates. The Board of Education reserves the right to reimburse travel or per diem at less than the maximum rates.

In the case of travel by common carriers, such as bus, train, or airplane, the employee must present a receipt for the actual fare paid and will receive full reimbursement. Registration fees may not be paid as part of a travel voucher. All requests for registration fees must be made by separate voucher and the business office will mail the registration fees directly to the organization. If a registration fee includes any meals and/or lodging, a proportional amount will be deducted from the per diem for that trip

Payments shall not be made by the School District for gasoline, oil, lubrication, repair parts, tires, etc., for privately owned vehicles.

Travel Advances may be made subject to the following requirements:

1. Maximum of 80% of the estimated cost of the trip.
2. Trip must be a minimum of one and one-half per diem days.
3. The reimbursement voucher including all required receipts must be submitted within ten (10) working days after the trip is completed. Failure to complete on a timely basis will result in loss of the travel advance privilege.
4. In order to obtain the Travel Advance, the travel requests must be received by the Business Office at least 10 days in advance of the trip.

SAMPLE PROCEDURES TRAVEL AND REIMBURSEMENT ABC PUBLIC SCHOOLS

DIRECTIVE FROM SUPERINTENDENT - Effective July 1, 2009, there will be NO OUT OF STATE TRAVEL USING OPERATIONAL FUNDS (Fund 11000).

POLICY

Board Policy 3190 Travel Requests and Reimbursements stipulates that the Professional Leave Request form for **travel within the state must be submitted to the superintendent at least five days before the departure date.**

OUT OF STATE TRAVEL

Requests for out-of-state travel must be in the Superintendent's Office at least 15 days before the departure date. Please allow sufficient time for delivery to business office to ensure these dates are met.

The Professional Leave Request form must have the approval of the building or department supervisor, and if the cost of the trip is paid by a funding source different than Operational (11000), the appropriate administrator also needs to approve the request before it is submitted to the Superintendent's Office. It is important that the funding source (i.e. correct fund & account numbers) be identified, and the estimate of cost section be completed or the form will be returned unprocessed.

PURCHASE ORDER REQUIRED

A purchase order for registration fees, air fare, or hotel/motel rooms **will not** be processed unless a copy of the **approved** Professional Leave Request Form is attached to the request. **Purchase Orders for hotel/motel rooms will only be issued for 2 or more people staying for 2 or more nights.**

ACTUAL EXPENSES

If lodging is provided by the District, then the employee is considered to be traveling on "Actual Expenses", and not per diem. When traveling on Actual Expenses, the employee must submit his/her **itemized** meal receipts to be reimbursed up to a maximum of \$30 per day. If the employee only submits receipts for \$10, then that is all

that will be paid. Also, when traveling on Actual Expenses, the employee must submit receipts for any other items to be reimbursed. The “No Receipt” - \$6 per day may not be claimed if the employee is listing receipts.

The employee traveling must complete the Travel Reimbursement Voucher on the ABC District Website, check the Lodging Paid by District box, list the dates, receipts and amounts and the form will correctly calculate the reimbursement.

PER DIEM

If the employee is traveling on per diem, he/she does not have to submit Meals & Lodging receipts. Receipts for airfare, parking, registration fees and any other reimbursements that are not for meals or lodging must be submitted. Registration fees may be pre-paid if documentation is submitted that indicates that purchase orders are not accepted and that refunds can be made.

TRAVEL ADVANCES

Requests for travel advances need to be submitted on the Travel Reimbursement Voucher with a copy of an approved Professional Leave Form to the Business Office at least ten days before the trip begins. Employees should be reasonable and not request advances two or three months before the trip. Travel advances will not be processed for meals only, when lodging is covered by a purchase order.

Travel advances will be given only when two or more days of travel are involved and the district is unable to issue a purchase order for air fare or hotel/motel rooms. The intent of the travel advance is to help employees having to pay for the majority of the trip out of their pocket, not to cover every cent of the expense. Travel advances are permissible, not mandatory.

REIMBURSEMENT VOUCHER

When the Reimbursement Voucher form is submitted for payment of travel expenses a copy of the approved Professional Leave Request Form must be attached. The sooner the proper forms are submitted, the more quickly the reimbursement can be made. If the Reimbursement Voucher is submitted after 60 days past trip date, reimbursement will be forfeited. (See IRS regulations below).

- 1) Receipts must be attached for the following expenses:
 - a) Actual costs for travel by common carrier, provided such travel is accomplished in the most economical manner practical
 - b) Rental cars, provided less expensive public transportation is not available or appropriate
 - c) Registration fees for educational programs or conferences, provided, if the fee includes lodging or

- d) meals, then the per diem rates shall be reduced for the lodging or meals provided
 - e) Mileage will be paid based on published mileage charts. Actual mileage will only be paid when starting and ending odometer readings are listed on the Reimbursement Voucher.
- 2) A copy of agenda or program from meeting attended must be attached.

COMPLETING THE LEAVE FORM

Leave forms are to be filled out and approved PRIOR to any purchase orders, reservations or travel arrangements being made.

Steps for completion of Leave Form:

1. EMPLOYEE is to completely fill out leave form including city and state of destination including this district. Be sure to list **REASON** for the leave.
2. EMPLOYEE is to attach material related to the leave. For example, a completed registration form with the flyer or the event they want to attend.
3. EMPLOYEE is to sign the form and have their immediate supervisor sign the form.
4. EMPLOYEE is responsible for the delivery of the leave form to the appropriate Funding Office:
 - a. Federal Programs
 - b. Instructional
 - c. Special Education
 - d. Bilingual
 - e. Student Nutrition
5. FUNDING OFFICE will determine if trip is necessary and reasonable, and sign for approval or rejection.
6. FUNDING OFFICE (if approved) will forward to Superintendent's office for final approval on all out of town leave. (In town leave skip step 6)
7. SUPERINTENDENT's office will approve or reject the leave with final required signature, and return leave form to FUNDING OFFICE.
8. FUNDING OFFICE will then distribute/use copies as follows:
 - a. White—keep for pending purchase order requests by employee
 - b. Blue—to employee's supervisor
 - c. Pink—return to employee
 - d. Yellow—return to employee for them to attach to reimbursement form
9. EMPLOYEE upon receipt of pink and yellow copies is to submit ALL necessary paperwork for purchase orders needed to the person who enters purchase orders for that fund. For example: if the employee is at the school level and the funds will be Title I funds, the secretary of the school can enter the purchase orders. If the leave is being paid from special education, send the paperwork to the special education office, etc. A copy of your approved leave form is to be attached to each necessary purchase order request. Some examples may include but are not limited to:

- a. Registration Fees
 - b. Airline Fees
 - c. Travel Advances...(see travel policy for details)
 - d. Motel...(only under certain conditions are these allowed, see travel policy for details)
10. FUNDING OFFICE OR SECRETARY OF SCHOOL is to enter all requisitions associated with the leave from step #9. Obtain necessary signatures for the purchase orders and mail or fax the purchase order as required by vendor.
 11. EMPLOYEE upon return from leave, is to complete reimbursement form (if applicable) filled out in its entirety, including exact time with am/pm and date of departure from district and return district. *(This form can be found on our website and will calculate your reimbursement when filled out correctly)**. Attach all necessary receipts and copy of agenda or similar proof of attendance of event and attach the yellow copy of the leave form. Obtain immediate supervisor's signature then submit to the funding office.
 12. FUNDING OFFICE is to check the reimbursement form for correctness (including if motel or travel was paid directly to the vendor, or any advances were previously paid), fill in funding account numbers to be charged, obtain funding office head signature (list on step 4). Keep a copy of the reimbursement form attached to your white leave form. Submit original reimbursement form with original attachments to the business office by Monday at 2:00 pm for reimbursement during the same week. Reimbursement forms must be received by the BO within 60 days of the event.

MEMORANDUM REGARDING IRS REIMBURSEMENT REGULATIONS

To: Principals/Supervisors

Ref: IMPORTANT NOTICE REGARDING REIMBURSEMENTS

Please post this notice and announce to all of your staff so that all employees are aware of the changes regarding travel reimbursements, in-district mileage, and any other reimbursements to employees.

If any of the conditions listed below are not met, according to Internal Revenue Regulations, the district does not have an accountable plan, and any non taxable fringe benefits or reimbursements will become taxable to all employees. In order to insure that ABCSchool District has an accountable plan, the guidelines for adequate accounting and reasonable period will be strictly adhered to from this date forward. If an employee's request for reimbursement is turned down for not meeting the criteria set forth, the employee may file form 2106 with his/her Federal income Tax return.

Non Taxable Fringe Benefits

The Internal Revenue Service defines **Non-taxable fringe benefits** as:

- No additional cost service

- Qualified employee discounts
 - Working condition fringe
 - De minimis fringe (infrequent)
 - Qualified transportation expenses (travel or in-district mileage)
 - Qualified moving expense reimbursement
- These benefits must be part of an “**accountable plan**” as defined:
- Business connection
 - Adequate “accounting” by the employee in a reasonable time period
 - Excess reimbursement returned in a reasonable time period.

Adequate Accounting is defined as verification of time, place, amount, and the business purpose of the expense.

Reasonable Period of time is defined in IRS Reg. 1.62-2(g)(2)(i).

- Employee receives the **advance** within 30 days of the time they incur the expense
- Employee adequately accounts for the expense within 60 days after the expense was paid or incurred.
- Employee returns any excess reimbursements within 120 days after the expense was paid or incurred.

In summary, all paperwork for in-district mileage, travel reimbursements, and all other reimbursements including proper receipts and backup documentation is to be turned in by the employee to his/her respective department head within 30 days of the event. The department head must then submit this paperwork with all proper signatures to the Business Office within 30 more days. Any reimbursement that is denied will be the responsibility of the employee on his/her personal income taxes.

Material for the Policy and Procedures in this supplement was taken from the *Roswell Independent School District* web site.

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