

**EMPLOYEE TRAVEL AND OTHER
EXPENSE REIMBURSEMENT**

Policy Code: **7650**

1 The [Transylvania County Board of Education \(the “board”\)](#) may reimburse employees for
2 reasonable and necessary travel and other expenses incurred while performing school system
3 business. All employee requests for reimbursement for travel or other expenses are subject to
4 this policy. The superintendent and finance officer are responsible for developing and
5 disseminating forms for requesting travel and other expense reimbursement, for maintaining and
6 disseminating current information concerning applicable reimbursement rates, and for
7 establishing any procedures or regulations necessary to implement this policy.
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9 **A. EMPLOYEE RESPONSIBILITY FOR CONTROLLING TRAVEL EXPENSES**

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11 The board intends that its employees who are required to travel do so in reasonable
12 comfort. All employees traveling on school system business are expected to exercise
13 good judgment in distinguishing between reasonable comfort and extravagance and to
14 exercise the same care in incurring expenses that a prudent person would exercise if
15 traveling on personal business and expending personal funds. Reimbursement will not be
16 approved for excess costs or additional expenses that are for the convenience or personal
17 preference of the employee. Unless specifically approved by the board in advance,
18 unauthorized expenses include, but are not limited to, alcohol or tobacco, entertainment
19 activities (e.g., sporting events, pay TV, movies), personal services (e.g., spa, laundry),
20 personal items (e.g., toiletries, magazines, souvenirs), supplemental insurance on rental
21 cars, fines for traffic violations, and meals, lodging, or other expenses for spouses,
22 children, guests, or pets. Employees are responsible for being aware of applicable
23 reimbursement rates and any other limitations established by the superintendent or
24 finance officer prior to travel.
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26 **B. APPROVAL FOR TRAVEL**

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28 Out-of-county travel by any employee except the superintendent must receive prior
29 written approval of the employee’s supervisor on the designated travel authorization
30 form. Out-of-state travel also requires the superintendent’s prior written approval. The
31 superintendent’s travel, whether out-of-county or out-of-state, must receive prior
32 approval from the board chair on the designated travel authorization form. The request
33 for approval must include an estimate of the anticipated cost of the travel and related
34 expenses. Travel requests that exceed the amount budgeted for such purposes will be
35 denied.
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37 **C. REIMBURSEMENT FOR TRAVEL EXPENSES**

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39 Employees may request reimbursement of actual expenses for mileage, meals, lodging,
40 and other business-related expenses, such as conference registration fees and parking
41 fees, incurred on approved trips for official school system business. Travel that does not
42 directly benefit the school system is not reimbursable.
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44 The reimbursement rates for mileage, meals, lodging, and other travel expenses will be in
45 accordance with those established for state employees. Reimbursements will not exceed
46 the annual budget allocated to the respective employee or department. All
47 reimbursements are contingent upon funds available.
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49 All claims for reimbursement of travel expenses must (1) include a copy of the approved
50 travel request form; (2) be in writing, itemized, and supported with original receipts,
51 except that no receipt is required for meals that will be reimbursed at the state-approved
52 flat rates; (3) document the official school business purpose for which the expenses were
53 incurred; (4) include a copy of the agenda if the travel was to a conference, meeting, or
54 similar event; (5) be signed by the employee; and (6) be approved by the employee's
55 supervisor, or in the case of the superintendent, by the board chair. If reimbursement is
56 to be paid from federal funds, documentation of the business purpose must include the
57 reason the claimant's travel is necessary to the federal program. All claims must be
58 submitted in accordance with any additional requirements, procedures, or deadlines
59 established by the superintendent or finance officer.
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61 In extenuating circumstances, such as when lodging is not reasonably available at the
62 state-approved rate, authorization for reasonable costs in excess of the state-approved
63 rates may be approved by the employee's supervisor and the superintendent or designee,
64 or in the case of the superintendent, by the board chair.
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66 **D. ADVANCEMENT OF TRAVEL EXPENSES**
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68 The board discourages providing an advance travel allowance to employees. In
69 extraordinary circumstances, an advancement of funds not to exceed the estimated travel
70 expense with a limit of \$500 for an approved trip may be made to an employee provided
71 the employee makes a written request no later than one month prior to the departure date.
72 The request must be approved by the employee's supervisor and the superintendent or
73 designee except that advances for the superintendent must be approved by the board
74 chair. The advance will be forwarded to the employee no sooner than five working days
75 before the scheduled departure date.
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77 Funds advanced may be used only for expenses that are otherwise reimbursable and
78 documented in accordance with this policy. Upon return from the trip, the employee
79 must provide a reconciliation of the actual expenses incurred as compared to the amount
80 advanced in accordance with procedures and any applicable deadline established by the
81 finance officer. The employee shall be responsible for returning any funds advanced in
82 excess of the employee's documented reimbursable trip expenses.
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84 An employee who fails to file a complete reconciliation by the applicable deadline or
85 who does not return travel funds owed to the school system may be subject to
86 disciplinary action and/or to recovery actions for the amount owed.

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E. CANCELLED TRIPS

If an employee cancels a trip for which (1) a travel advance has been extended, (2) trip-related expenses have been prepaid by the school system, or (3) a penalty or charge resulting from the cancellation is incurred, the employee is responsible for reimbursing the school system for all funds advanced or expended by the school system as a result of the cancellation unless otherwise approved by the superintendent or designee. Failure to reimburse the school system as required may result in disciplinary action and/or actions to recover the amounts owed.

F. MILEAGE REIMBURSEMENT FOR USE OF PERSONAL VEHICLE

Employees who use their personal vehicle to travel in the performance of their official job duties will be reimbursed at the rate for state employees for mileage incurred when traveling for job-related activities, subject to budgetary limitations. The superintendent may establish criteria for determining which employees are eligible for this mileage reimbursement. Reimbursement will not be authorized for travel between the employees' residence and the first or last scheduled stop of the day.

Mileage reimbursement requests for all employees except the superintendent must be approved by the employee's immediate supervisor and submitted as directed by the finance officer or superintendent. The superintendent's mileage reimbursement requests must be approved by the board chair and submitted to the finance officer at least quarterly.

G. REIMBURSEMENT OF OTHER BUSINESS EXPENSES

Employees purchasing merchandise or other items on behalf of the school system with personal funds must have prior approval of their supervisor and may be reimbursed for reasonable costs, up to a limit of \$50. Expenses of greater than \$50 must be approved in advance by the superintendent or designee, or in the case of the superintendent, by the board chair. Requests for reimbursement must follow the procedures established by the finance officer. All requests for reimbursement must be accompanied by a statement of the business purpose for the expense and a detailed receipt. Employees who are authorized to use school system procurement cards will not be reimbursed for purchases made using personal funds without prior approval of the superintendent or designee.

H. RESPONSIBILITY FOR MONITORING COMPLIANCE WITH THIS POLICY

The superintendent is responsible for monitoring employee compliance with this policy. The superintendent's expenditures for travel and other expenses will be reviewed at least quarterly by the board chair.

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- 130
- 131 Legal References: G.S. 115C-36, -47(21), 138-6; 2 C.F.R. 200.474
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- 133 Cross References: Board Member Compensation and Expenses (policy 2130)
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- 135 Other References: *North Carolina Budget Manual*, Section 5 (Office of State Budget and
- 136 Management), available at <https://www.osbm.nc.gov/library>
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- 138 Adopted:
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