

# Dietrich School District No. 314

7430

## FINANCIAL MANAGEMENT

### Travel Allowances and Expenses

Every District employee and trustee may be reimbursed for travel expenses while traveling outside of the District and engaged in official District business. All travel expenses must be reported on the established travel expense and voucher forms and, for employees, approval must be granted prior to traveling by the employee's supervisor and or the Superintendent. The District will adhere to the State Travel Policy, which can be found at <https://www.gsa.gov/travel/plan-book/per-diem-rates>.

Employees who seek reimbursement for district-authorized travel should provide copies of hotel and meal costs, coach class airfare tickets, car rental, or mileage based on the official map of Idaho. Reimbursement will be limited to adopted district guidelines for per diem costs for meals, motel costs, actual coach class airfare between the district and the destination, actual car rental cost minus optional insurance coverage, and mileage at the state rate.

The District business office will be responsible for the development of procedures and forms to be used in connection with travel expense claims and reimbursements.

### Types of Travel

**In District Expenses:** District employees and Board Members may be reimbursed for actual and necessary expenses incurred within the District while attending to District business. Actual mileage driven for pre-approved in District travel may be reimbursed. It is the responsibility of the Board to review travel within the District by the Superintendent or by Board Members.

Meals incurred inside the District shall not be reimbursed, except for banquets attended to represent the District.

**Out of District Travel:** Travel outside of the District must be pre-approved. Board Members shall obtain Board approval prior to incurring out of District expenses, and employees shall obtain prior approval from their supervisor and the Superintendent.

Meals will be reimbursed according to District per diem procedure.

In exceptional circumstances, the Board may allow a claim without a proper receipt. Written documentation explaining the exceptional circumstances will be maintained as part of the District's record of the claim.

The Board directs the Superintendent to promulgate procedures specifying which expenses shall be reimbursable for travel of different distances and durations.

## Travel Costs Under Federal Award

**General:** Travel costs are the expenses for transportation, lodging, food, and related items incurred by employees who travel on official business under a federal award. Such costs may be charged on an actual cost basis, or on a per diem mileage basis, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip.

**Lodging and subsistence:** Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, shall be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the District in its regular operations. If these costs are charged directly to the federal award, the District will maintain documentation justifying the following:

1. Participation of the individual is necessary to the federal award; and
2. The costs are consistent with this policy and any related procedures.

**Commercial air travel:** Airfare costs in excess of the basic, least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would:

1. Require circuitous routing;
2. Require travel during unreasonable hours;
3. Excessively prolong travel;
4. Result in additional costs that would offset the transportation savings; or
5. Offer accommodations not reasonably adequate for the traveler's medical needs.

Legal Reference: I.C. § 33-701      Fiscal year – Payment and accounting of funds  
2 C.F.R. § 474 Travel Costs

### Policy History:

Adopted on: March 2014

Revised on: January 2020

Reviewed on: