

Section 7. Expenses

## I. Personal Vehicle Expense

## A. Mileage Reimbursement

Board of Education Members using their personal motor vehicles for authorized official duties in their capacity as Board of Education Members shall be reimbursed by the District. The rate of reimbursement shall be at the standard mileage rate determined by the United States Internal Revenue Service for the use of privately-owned vehicles in the performance of work. Distance will be measured from the board member's personal residence to the destination and return. When for personal convenience a board member travels by an indirect route or interrupts travel by a direct route, the extra mileage will not be eligible for mileage reimbursement.

## B. Parking and Tolls

Parking and toll charges shall be reimbursed at actual cost in addition to the mileage reimbursement. Board members shall provide original receipts or other adequate supporting documentation such as EZPASS statements in order to obtain reimbursement.

## C. Proof of Insurance

All board members who use privately-owned motor vehicles for authorized official duties shall maintain current vehicle insurance per the laws of the Commonwealth of Pennsylvania. No board member shall be authorized to use a privately-owned motor vehicle for the purpose of conducting authorized official duties if said vehicle does not have adequate insurance coverage consistent with the laws of the Commonwealth of Pennsylvania.

## D. Requests for Reimbursement

All requests for reimbursement shall be made on properly completed forms provided by the business office for such purpose and shall include any required receipts or other supporting documentation as applicable.

Established: 4/14/2010

Section 10. Conference Attendance

- I. Board Member Compensation And Conference/ Convention Expenses
  - A. Members of the Board of Education shall be paid travel expenses as authorized by law.
  - B. They shall be reimbursed for expenses in attending meetings, conferences, and/or conventions related to school board duties.
  - C. Expenses incurred for the personal convenience or entertainment of a member of the Board of Education during the conduct of school district business shall not be eligible for reimbursement.
  - D. No reimbursement shall be made for any expense or expenses unless approved in advance in accordance with administrative procedures established by the Superintendent, documented and explained on the district issued personal expense form; supported by an itemized, original receipt or receipts; and directly related to the approved event and necessary for the conduct of school district business. The Superintendent shall have the sole authority in determining whether an expense is reasonable and necessary for the conduct of school district business.
- II. Official Travel
  - A. Official travel for one day or less by a Muhlenberg School Board member on school district business requires prior confirmation by the President of the Board.
  - B. Arrangements required by Board members for one day seminars, meetings, and/or conferences will be arranged by the Superintendent of Schools.
  - C. Reimbursement vouchers submitted by Board members will be submitted through the Superintendent of Schools for payment.
- III. Conferences/Conventions
  - A. Attendance at conferences/conventions requiring overnight accommodations shall be approved by the Board in July of each year. Exceptions to the above may be submitted to the Board for approval through the President of the Board.
  - B. The Superintendent of Schools will be responsible for making necessary arrangements for Board attendance at approved conferences/conventions.
    1. Transportation

Travel by a Board member shall be by the most expeditious and least expensive means of transportation as is practical.

When travel is performed by common carrier, reimbursement will be the amount of rail or airline charges. (If a Board member chooses to travel other than the least expensive means, he/she must assume the difference in cost.) If travel is by private auto, such travel and reimbursement will be in accordance with the provisions of Personal Vehicle Expense Guidelines (Section 7. Expenses). While a Board member is traveling on school business, a Board member may not rent a car without advanced approval from the Superintendent.

## 2. Housing

Reimbursement for lodging expenses will be based on prevailing rates furnished at registration if the hotel is the site of the conference /convention or arranged by the convention housing bureau.

If the hotel at the site of the conference/convention is not available, lodging may be paid for similar accommodations at a rate not to exceed the hotel rate at the event site. If there is no hotel at the site of the conference/convention, then reimbursement for lodging shall be the actual reasonable cost, not to exceed the federal per diem rate for the event location. If the event location is not listed, the maximum per diem allowance shall be the standard destination rate for lodging.

The latest federal per diem rates schedule for lodging by location and the standard destination rate can be found at the US General Services Administration website: [www.gsa.gov](http://www.gsa.gov) Registration and conference fees are not subject to the federal per diem rate caps.

Overnight lodging and meals shall not be eligible for reimbursement if lodging begins prior to the check-in time on the day immediately preceding the start of the conference/convention and/or extends beyond the check-out time on the day immediately following the last day of the conference/convention. Where the distance to and from the conference/convention can reasonably and without undue inconvenience be traveled on the same day of the conference/convention, the Superintendent may limit reimbursement for lodging and meals to check-in time of the first day of the conference/convention and/or to check-out time on the last day of the conference/convention.

## 3. Meals and Incidental Expenses

Reimbursement for luncheons or dinners scheduled as part of a conference/convention shall be for the actual cost of the meal when accompanied by an itemized, original receipt or other documentation.

In all other cases, allowable per diem reimbursement for meals and incidentals shall be actual reasonable costs, not to exceed the federal per diem rates for the event location. If the event location is not listed, the maximum per diem allowance shall be the standard destination rate for meals and incidentals. The allowable per diem rate for meals and incidentals is itemized and applied by breakfast, lunch, dinner and incidentals.

The latest federal per diem rates schedule for meals and incidentals by location and the standard destination rate can be found at the US General Services Administration website: [www.gsa.gov](http://www.gsa.gov)

Allowable reimbursement for gratuities or tips for meals shall not exceed 15% of the price of a meal.

Allowable incidental travel expenses are subject to the maximum per diem rate for incidental expenses and are as follows:

1. Fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others providing services related to school business related travel.
2. Transportation between places of lodging or business and places where meals are purchased, if suitable meals cannot be obtained at the place of lodging or business.
3. Mailing cost associated with filing travel vouchers .

The nature of the expense must be clearly and fully explained on the personal expense form submitted for reimbursement and where possible supported by receipts or bills showing the quantity and unit price.

4. Non-reimbursable expenses
  - a) Charges for laundry, valet service, and in-room entertainment
  - b) Limousine services, and chauffeuring costs to or during the event
  - c) Car rentals, if not approved in advance by the Superintendent.
  - d) Alcoholic beverages
  - e) Entertainment costs including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities).
  - f) Expenses that are not supported by itemized, original receipts.
  - g) Other travel expenditures that are deemed unnecessary and/or excessive by the Superintendent.

#### IV. Other

- A. When more than one individual attends a conference requiring lodging and/or use of automobile, every effort should be made to share rooms and establish car pools. A Board member choosing to drive his/her personal car alone or to room separately must pay the difference in cost.
- B. If travel is by air or common carrier, the Superintendent will make the necessary flight or travel arrangements. Such requests must be made a minimum of thirty days prior to the trip.
- C. When a Board member is on school district business, the following must be submitted to the Superintendent's Office for processing within twenty working days of the Board member's return:
  1. Itemized original receipts of all expenses
  2. Personal expense form.
- D. No reimbursement shall be made for any expense or expenses unless approved in advance in accordance with these procedures, documented and explained on the district issued personal expense form; supported by an itemized, original receipt; and directly related to the approved event and necessary for the conduct of school district business. The Superintendent shall have the sole authority in determining whether an expense is necessary for the conduct of school district business.

Should the board member not agree with the decision of the Superintendent, he/she may request the Board, in public session, review and approve the request. The Board shall have available the information about the expense(s) documented and explained on the district issued personal expense form; supported by an itemized, original receipt or receipts. Any decision of the Board shall be final.