

registrations are limited to the actual cost of the registration.

Code No. 401.7

Pre-approved expenses for transportation within threehundred miles of the school district administrative office will be by automobile. If a school district vehicle is not available, the employee will be reimbursed at the rate set annually by the Board.

EMPLOYEE TRAVEL COMPENSATION

Employees traveling on behalf of the school district and performing approved school district business will be reimbursed for their actual and necessary expenses. Actual and necessary travel expenses will include, but not be limited to, transportation and/or mileage costs, lodging expenses, meal expenses and registration costs.

Travel Outside the School District

Travel outside of the school district must be pre- approved. Pre-approval will include an evaluation of the necessity of the travel, the reason for the travel and an estimate of the cost of the travel to qualify as approved school district business. Travel outside the school district by employees, other than the superintendent, is approved by the superintendent.

Travel Within the School District

Employees required to travel in their personal vehicle between school district buildings to carry out the duties of their position may be reimbursed at the rate set annually by the Board. It is the responsibility of the superintendent to approve travel within the school district by employees. It is the responsibility of the board to review the travel within the school district by the superintendent through the board's audit and approval process.

Employees who are allowed an in-school district travel allowance will have the amount of the allowance actually received during each calendar year included on the employee's W-2 form as taxable income according to the Internal Revenue Code.

Reimbursement for actual and necessary expenses will be allowed for travel outside the school district if the employee received pre-approval for the travel. Prior to reimbursement of actual and necessary expenses, the employee must provide the school district with a detailed receipt, other than a credit card receipt, indicating the date, purpose and nature of the expense for each claim item. In exceptional circumstances, the

Code No. 401.7

superintendent may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances is maintained as part of the school district's record of the claim.

Failure to have a detailed receipt will make the expense a personal expense. Personal expenses, including mileage, in excess of that required for the trip are reimbursed by the employee to the school district no later than 10 working days following the date of the expense.

Reimbursement for actual and necessary expenses for travel outside the school district will be limited to the pre-approved expenses. Pre-approved expenses for

Employees and Board members who travel on school business shall be reimbursed for meals as determined by administrative regulation.

The superintendent is responsible for developing administrative regulations regarding actual and necessary expenses, in-school district travel allowances and assignment of school district vehicles. The administrative regulations will include the appropriate forms to be filed for reimbursement to the employee from the school district and the procedures for obtaining approval for travel outside of and within the school district.

Legal Reference: Iowa Constitution, Art. III,
§31.

(2011).

Iowa Code §§ 70A.9-.111980 Op. Att'y Gen.

512.

Cross Reference: 216.3 Board of
Directors' Member Compensation and Expenses
 401.6 Transporting of
Students by Employees

in Private Vehicles

401.10 Credit Cards

904.1 Transporting Students

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