



POLICY 6.01

- 5-G** I recommend the Board approve the proposed revised Policy 6.01, entitled "Authorized Travel Expense Reimbursement."

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Development

CONSENT ITEM

- Budget Services proposed this revision to update the Policy consistent with the needs of the District, recent legislation, and legal research. The primary substantive amendments are to the areas of mileage reimbursement rates, subsistence rates, and advance payments.
- Because a 2003 amendment to Fla. Stat. § 112.061(14)(a)3 allows school boards to adopt rules setting reimbursement rates differing from State rates for per diem, subsistence, and mileage, the mileage reimbursement rates will now track the IRS rates in effect at the time of the travel.
- Subsistence rates are being set in line with other local government entities which have revised their reimbursement rates under the recent statutory amendment. (Per diem rates will remain as specified in Fla. Stat. § 112.061(6)(a)1.)
- Certain advance direct vendor payments will be allowed in some situations such as when cost-savings would result to the District, a discount is available for earlier payment, or an earlier payment is required for a reservation. Such advancements will be paid directly to the vendor only with adequate documentation of the expected expenses.
- In Section (5), requirements for documentation of incidental expenses are brought into line with the similar State policy.
- This revision also incorporates the content of, and supersedes, Directive 6.16. Certain provisions are also included from analogous general State travel-reimbursement rules implementing Fla. Stat. § 112.061.

POLICY 6.01

AUTHORIZED TRAVEL EXPENSE REIMBURSEMENT

1. **Purpose.--** All travel reimbursement shall be in accordance with Fla. Stat. § 112.061 Florida Statutes and State Board of Education Rules 6A-1.056. This Policy is to be consulted in addition to those laws.
2. ~~The following additional policies shall apply:~~
 2. a. **Economy.--** Pursuant to State Board Rule 6A-1.056(2), unnecessary travel is to be avoided, and necessary travel is to be taken with the greatest possible economy. Reimbursement of travel expenses shall be limited to those expenses that are necessary to the performance of a public purpose for the District and authorized by the Superintendent or designee.
 - a. The Superintendent/designee shall not approve a request for travel authorization or reimbursement unless it is accompanied by a signed statement by the traveler's supervisor stating that such travel is necessary to the traveler's performance of the official business of the District and also stating the public purpose of the travel. Meals, lodging, or transportation that are provided at no additional cost to the traveler, such as when meals are included in a convention registration or transportation is gratuitously provided, shall not be reimbursed. Out-of-county travel by School Board members and the Superintendent for which reimbursement will be claimed shall be considered approved by the adoption of their expense budgets.
 - b. Expenses 2.g.4. Meetings for which the traveler will be reimbursed by another agency, organization, or institution are not eligible for reimbursement by the District, excluded from these provisions.
3. **In-County Travel.--** In-county reimbursable miles shall be computed on a daily basis by summing all business miles driven and subtracting commuting miles, which are not reimbursable (except for occasional night or weekend commuting that may sometimes be required by the supervisor outside of the employee's regular daytime work shift). Commuting miles are the round trip miles between the traveler's residence and assigned headquarters.
 - a. The request must be submitted on the In-County Travel Reimbursement Claim Form (PBSD 0095). Reimbursement shall be at the rate per mile specified by the IRS regulations then in effect for the calendar year in which the mileage is incurred.

43 b. ~~2-b.~~ In-county travel by the School Board members shall be reimbursed in
44 accordance with the Laws of Florida, Chapter 75-578, which provides for
45 reimbursement for travel expenses incurred while engaged on official business
46 within the county, including travel to and from their residences to attend school
47 board meetings ~~at the same rate per mile as provided by Florida Statutes for~~
48 ~~employees of the State.~~

49
50 4. ~~2-c.~~ **Out-of-County Travel.--** All travel for employees or other authorized persons
51 must be approved by the Superintendent or designee prior to departure and
52 incurrence of expenses.

53
54 a. The reimbursement request must be submitted on the Out-of-County
55 Reimbursement Claim Form (PBSD 0096). (Out-of-county travel by School
56 Board members and the Superintendent for which reimbursement will be
57 claimed shall be considered approved by the adoption of their expense
58 budgets. For reimbursement of Board members' travel expenses, Policy 1.08
59 must be consulted along with this Policy.)

60
61 b. Pursuant to Fla. Stat. § 112.061(7)(a), travel can be reimbursed only when it
62 was by a usually traveled route to or from headquarters (or actual point of
63 origin or destination, if a lesser distance than headquarters), and the
64 Superintendent/designee shall designate the most economical method of
65 travel for each trip. If the traveler uses an indirect route for his or her own
66 convenience, any extra costs shall be borne by the traveler, and
67 reimbursement for expenses shall be based only on such charges as would
68 have been incurred by a usually traveled route.

69
70 c. ~~2-e.~~ **Mileage.--** ~~2-i.~~ Employees who use a privately-owned vehicle for School
71 Board business are entitled to receive the mileage reimbursement authorized
72 by Fla. Stat. § 112.061(7)(d)1 & (14)(a)3 Florida Statutes. Pursuant to State
73 Board Rule 6A-1.056(2), joint travel is required by personnel in a single vehicle
74 whenever feasible. All out-of-county overnight travelers shall be allowed
75 reimbursement for subsistence as authorized by Florida Statutes.

76
77 i. ~~2-d.~~ Mileage for ~~in-county and~~ out-of-county travel shall be reimbursed in
78 accordance with the ~~maximum rate~~ specified authorized by the IRS
79 regulations then in effect for the calendar year in which the mileage is
80 incurred Florida Statutes.

81
82 ii. Out-of-county mileage shall be computed from city of origin to city of
83 destination using the mileage reflected in the most recent printing of the
84 Florida Department of Transportation map between city of origin and
85 destination.

- 87 A. When actual point-to-point mileage exceeds map mileage because
88 of allowable vicinity mileage, it should be itemized separately as map
89 mileage and vicinity mileage and include: odometer mileage between
90 actual point of origin and destination (this will differ from map
91 mileage when travel begins and ends at points other than those used
92 to compute map mileage); and business vicinity mileage in the origin
93 and destination cities related to the mission for which the travel was
94 authorized.
95
96 B. When point-to-point mileage is less than map mileage, actual
97 (odometer) mileage is to be reported on the reimbursement form,
98 and no further explanation is required.
99
100 d. **2.f. Subsistence: Day Trips.--** Subsistence allowances for out-of-county
101 travel not involving an overnight stay shall be in accordance with the maximum
102 amounts authorized in paragraphs (i)-(iii) below Florida Statutes pursuant to
103 Fla. Stat. § 112.061(14)(a) and provided under the following conditions:
104
105 i. Breakfast - when travel begins before 6 a.m. and extends beyond 8 a.m.,
106 the traveler is entitled to a breakfast allowance of six dollars (\$6.00).
107
108 ii. Lunch - when travel begins before 12 noon and extends beyond 2 p.m.,
109 the traveler is entitled to an allowance of twelve dollars (\$12.00) for lunch.
110
111 iii. Dinner - when travel begins before 6 p.m. and extends beyond 8 p.m., or
112 when travel occurs during nighttime hours due to special assignment, the
113 traveler is entitled to an allowance of twenty-two dollars (\$22.00) for
114 dinner.
115
116 iv. A traveler who is claiming less than the full per diem or meal allowance
117 authorized by this subsection shall include on the claim form a statement
118 that he/she understands the entitlement to the full meal allowance but has
119 voluntarily chosen to claim a lesser actual amount.
120
121 e. ~~2.h.~~ The area superintendent that is a resident of the Glades area shall be
122 entitled to a dinner allowance in accordance with the conditions in paragraph
123 (4);(bf);—(iii)3 above in the amount authorized in Florida Statutes that
124 paragraph for required attendance at School Board meetings or workshops on
125 a regular basis.
126
127 f. **2.g. Overnight Travel.--** ~~Travel, p~~Per diem or; subsistence, registration fees,
128 and other incidental expenses for overnight in-state and out-of-state travel and
129 overnight in-state/out-of-county travel are reimbursable as follows:
130

- 131 i. If a traveler requires Class A travel (continuous overnight travel of 24 or
132 more hours away from official headquarters) or Class B travel (overnight
133 travel of less than 24 hours away from official headquarters) that is out-of-
134 county or out-of-state) on bona fide official business having a direct and
135 lawful public purpose for the District, but not out-of-state, the traveler may
136 elect either the:
- 137
- 138 A. Maximum per diem (flat rate to cover meals and lodging) as
139 authorized by applicable Florida Statutes Fla. Stat. §
140 112.061(6)(a)1; or
- 141
- 142 B. if actual expenses exceed the per diem allowable in subparagraph A,
143 the meal allowance as prescribed in subsection paragraph (4)(bf),
144 plus actual expenses for lodging at a single occupancy rate, for
145 which lodging receipts are required.
- 146
- 147 ii. Time of departure and time of return must be shown for all travel, and per
148 diem for Class A and Class B travel shall be computed at one-fourth of the
149 authorized daily rate for each quarter (6-hour cycles which begin at
150 midnight). For example, 1/4 X \$50 = \$25 for a two-quarter (12-hour) trip.
151 A traveler claiming less than the fully-allowable per diem or full meal
152 allowance authorized herein shall include on the travel claim form a
153 statement that he/she understands the entitlement to the full per diem or
154 meal allowance but has voluntarily chosen to claim a lesser actual
155 amount.
- 156
- 157 iii. Lodging expenses may be reimbursed only if they are incurred at a duly-
158 established commercial lodging facility. No traveler shall be reimbursed
159 for more than one lodging expense during any travel day unless fully
160 justified by the traveler in writing. If a traveler requires overnight travel
161 out-of-state, the meal allowance prescribed in paragraph (f) plus actual
162 expenses for lodging at a single occupancy rate, substantiated by
163 receipts, is allowed.
- 164
- 165 iv. Common Carriers and Destination Transportation.-- Travel using aircraft
166 or other common carriers shall be by the most economical class of
167 transportation. Upon reaching the destination, the traveler should use the
168 most economical and efficient method of vehicular transportation, as
169 determined by the Superintendent or designee considering factors such
170 as: the nature of the business; the traveler's time and the impact on the
171 productivity of the traveler; the cost of the transportation and parking
172 expenses; and the number of persons making the trip and the amount of
173 equipment or material to be transported.
- 174

175 v. Limitation on Coupling Business Travel with Personal Leave.-- If an
176 employee desires to couple vacation time with a business trip, the
177 employee's travel expenses are reimbursable only for the public-business
178 portion of the trip and only in accordance with the following requirements:

179
180 A. the employee's supervisor has included a signed statement that the
181 travel is necessary for the official business of the District and stating
182 the official purpose of the travel;

183
184 B. the travel is approved in advance, for a necessary public District
185 purpose (the request could include a statement such as: "Employee
186 will be staying two extra days for vacation; no expenses will be
187 requested to be reimbursed for these extra days");

188
189 C. where applicable, all the conditions and requirements of subsection
190 (5)(d), below, are fully satisfied;

191
192 D. the traveler uses, where applicable, his or her approved TDE leave
193 for the vacation/personal part of the trip, and Accounting Services
194 may retain vacation TDEs for verification that vacation time was
195 taken on non-official-business days;

196
197 E. the employee requesting reimbursement for official travel that was
198 coupled with personal/vacation time provides documentation to
199 separate the official business-expense items on any invoices (which
200 would be limited to the business-related days, except for the mileage
201 or airfare to and from the conference location) from personal
202 expenses such as sightseeing excursions; and

203
204 F. the District will not reimburse any extra expenses beyond what it
205 would normally reimburse had the trip occurred without personal use
206 being coupled to the business trip.

207
208 5. Documentation of Incidental Expenses.-- 2-j. Upon proper documentation as set
209 forth in this Section, reimbursement may include the usual incidental travel
210 expenses, as permitted by Fla. Stat. § 112.061(8)(a), Florida Statutes and State
211 Board rules, shall be reimbursed upon presentation of proper documentation such
212 as taxi fare; ferry fares; bridge, road, and tunnel tolls; storage or parking fees;
213 business communication expense; convention or conference registration fees and
214 the actual and necessary fees for attending events which are not included in the
215 basic registration fee but will directly enhance the public purpose of participation in
216 the conference (e.g. banquets and other meal functions not included in the
217 registration fee)). Similar to Fla. Admin. Code Rule 69I-42.010, the following
218 supporting information shall be required and maintained with the traveler's

219 reimbursement claim form whenever the traveler is claiming reimbursement for
220 actual and necessary incidental travel expenses:

221
222 a. **Attestation.**-- Required documentation for the following shall be attestation
223 by the traveler and his/her supervisor that the expense was appropriate and in
224 the best interests of the District:

225
226 i. actual communication expenses for District business (communication
227 expenses to contact the traveler's family or other nonbusiness purposes
228 are not eligible for reimbursement);

229
230 ii. the actual amount paid for mandatory valet parking which shall not
231 exceed one dollar (\$1) per occasion and which was incurred in the
232 performance of public business; and/or

233
234 iii. actual portage charges paid which shall not exceed one dollar (\$1) per
235 bag not to exceed total of five dollars (\$5) per incident.

236
237 b. **Receipts or Attestation, Depending on Amount.**-- Receipts are required for
238 the following if over twenty-five dollars (\$25) (but for \$25 or less, in lieu of a
239 receipt the traveler and his/her supervisor must attest that the expense was
240 appropriate and in the best interests of the District):

241
242 i. tolls, parking fees, or storage on a per-trip basis;

243
244 ii. actual and reasonable tips paid per occasion to taxi drivers, which shall
245 not exceed fifteen percent (15%) of the fare; and/or

246
247 iii. receipts for taxi fares in excess of twenty-five dollars (\$25) on a per fare
248 basis.

249
250 c. **Receipts, Regardless of Amount.**-- Receipts are required for any other
251 incidental travel expenses in any amount, as follows:

252
253 i. actual laundry, dry cleaning, and pressing expenses when official travel
254 extends beyond seven days and such expenses are necessarily incurred
255 to complete the official business portion of the trip;

256
257 ii. actual passport and visa fees required for official travel;

258
259 iii. actual and necessary fees charged to purchase traveler's checks for
260 official travel expenses;

261

- 262 iv. actual fees charged to exchange currency necessary to pay official travel
263 expenses;
264
265 v. actual cost of maps necessary for conducting official business; and/or
266
267 vi. other incidental travel expenses, but only if expressly approved in writing
268 by the Superintendent or designee upon written request which clearly
269 demonstrates, and includes an attestation by the traveler and his/her
270 supervisor, that reimbursement of such expenses is in the best interest of
271 the District. The written approval must be included with the
272 reimbursement claim form.
273
274 d. **2.g-3. Receipts and Program/Agenda Copy.--** When filing for reimbursement
275 of registration fees, the registration receipt must be supported by a copy of the
276 program or agenda of the convention or conference, itemizing registration fees
277 and any meals or lodging included in the registration fee. Consistent with Fla.
278 Admin. Code Rule 69I-42.004, no public funds shall be expended for
279 attendance at conferences or conventions unless:
280
281 i. the main purpose of the conference or convention is in connection with
282 the official business of the District, consistent with the lawful functions of
283 district school systems, and directly related to the performance of the
284 assigned duties and responsibilities of the traveler;
285
286 ii. the activity provides a direct educational or other benefit supporting the
287 work and public purpose of the person attending;
288
289 iii. the duties and responsibilities of the traveler attending such meetings are
290 compatible with the objectives of the particular conference or convention;
291 and
292
293 iv. the request for payment of travel expenses is otherwise in compliance
294 with this Policy and the meeting falls within the appropriate definitions
295 below:
296
297 A. "Conference" means the coming together of persons with a common
298 interest or interests for the purpose of deliberation, interchange of
299 views, or for the removal of differences or disputes and for
300 discussion of their common problems and interests. The term also
301 includes similar meetings such as seminars and workshops which
302 are large formal group meetings that are programmed and
303 supervised to accomplish intensive research, study, discussion and
304 work in some specific field or on a governmental problem or

305 problems. A conference does not mean the coming together of
306 District or interagency personnel.

307
308 B. "Convention" means an assembly of a group of persons representing
309 persons and groups, coming together for the accomplishment of a
310 purpose of interest to a larger group or groups. A convention does
311 not mean the coming together of District or interagency personnel.
312

313 6. 2.m. Advancements.-- In the event of prolonged TDE such as the assignment as
314 legislative liaison to Tallahassee, an advance in an amount computed with
315 reference to the preceding conditions and rates authorized by Statute this Policy,
316 and the number of days of expected travel status, may be authorized by the
317 Superintendent/designee to cover anticipated costs to the traveler under Fla. Stat.
318 § 112.061(12).
319

320 a. Consistent with Fla. Admin. Code R. 69I-42.005(1), such travel advances
321 should not normally exceed eighty percent (80%) of the estimated travel
322 expenses which will ultimately be reimbursable to the traveler. An exception
323 may be made to this limitation in order to take advantage of a substantially
324 discounted common carrier ticket; and in the event such arrangement is made,
325 the travel advance may be an amount equal to one hundred percent (100%) of
326 the cost of the substantially discounted common carrier airline ticket plus
327 eighty (80%) percent of the remaining estimated travel expenses. Other
328 exceptions to this 80% limitation may be made only if approved by the
329 Superintendent/designee upon a written request that demonstrates that the
330 increased travel advance is in the best interest of the District.
331

332 b. Similar to Fla. Admin. Code R. 69I-42.005(7), travel advances shall not be
333 requested earlier than ten (10) workdays before the travel period begins
334 unless the Superintendent/designee grants an exception upon written request
335 demonstrating adequate justification.
336

337 c. When ~~if~~ the authorized reimbursement ultimately exceeds the amount
338 advanced under this section ~~paragraph~~, the difference may ~~shall~~ be requested
339 only through normal reimbursement procedures. If the authorized
340 reimbursement turns out to be is less than the amount advanced, the traveler
341 shall return the difference to the School Board. In either case, the traveler shall
342 file an authorized travel expense reimbursement form with associated
343 documentation attached.
344

345 7. 2.k. Direct Payments.-- Employees may request direct payment of certain travel
346 expenses pursuant to Fla. Stat. § 112.061(13).
347

- 348 a. When appropriate, such as for hotel and registration prepayment requests,
349 form PBSD 1717 must be used.
- 350 b. When an employee is required to incur overnight travel with less than 24
351 hours' notice, the employee may request the School Board to pay the person's
352 cost of meals and lodging directly to the vendor. Payment to the vendor is for
353 the actual costs of meals and lodging in an amount not to exceed the
354 authorized rate for per diem. Additionally, advance direct vendor payments
355 will be allowed in non-emergency situations when the traveler documents in
356 advance that cost savings would result to the District such as: when reduced
357 processing costs would be incurred; a discount is available for earlier
358 payment; free use of a needed hotel meeting room is available only with
359 prepayment; or an earlier payment is required for a reservation.
- 360
- 361 c. Somewhat similar to the concept of advancements under Section (5) above,
362 the Superintendent/designee may authorize prepayment of subsistence,
363 lodging, and common-carrier expenses to vendors in cases of extended travel
364 that could cause financial hardship to the employee if he/she were required to
365 wait for reimbursement. Such prepayments can be paid only to the vendor
366 with adequate documentation provided by the vendor for the expected
367 expenses.
- 368
- 369 d. Other authorized expenses for the trip (such as incidental expenses) besides
370 the amounts prepaid to vendors under this section may be reimbursed only
371 through normal procedures using Form PBSD 0096. If the authorized
372 reimbursable amount somehow turns out to be less than the amount prepaid
373 (such as if the travel is shortened or cancelled), the traveler shall ensure that
374 the difference is returned to the School Board. In either case, the traveler shall
375 file an authorized travel expense reimbursement form with associated
376 documentation attached.
- 377
- 378 ~~2.I. Travel reimbursement will be made to an employee utilizing private aircraft for~~
379 ~~the actual amount charged for the person's fare, not to exceed the cost of a~~
380 ~~commercial airline ticket for the same flight. Such reimbursement is payable to the~~
381 ~~traveler even when the owner or pilot of the aircraft is also entitled to travel~~
382 ~~reimbursement for the same flight. [Unnecessary redundancy, quoting Fla. Stat. § 112.061(7)(h).]~~
- 383
- 384 8. Year-End Submissions.-- In order to ensure accuracy of the District's fiscal-year
385 expenditure reports, the following expenses are due in Finance no later than four
386 (4) working days after June 30th: all payment requests for mileage incurred as of
387 June 30th; and all travel whereby the traveler returned on or before June 30th.
388 Requests received after the fourth working day in the new fiscal year may be
389 returned to the school or department unprocessed.
- 390

391 9. Consequences.-- Pursuant to Fla. Stat. § 112.061(10) any claim authorized or
392 required to be made under any provision of this section shall contain a statement
393 that the expenses were actually incurred by the traveler as necessary travel
394 expenses in the performance of official duties and shall be verified by a written
395 declaration that it is true and correct as to every material matter; and false claims
396 shall be punishable as criminal offenses as provided in § 112.061(10) and shall
397 also be cause for employee discipline up to and including termination. Moreover,
398 pursuant to § 112.061(10) any employee who receives an allowance or
399 reimbursement by means of a false claim shall reimburse the District in the amount
400 of the overpayment.

401
402 10. Implementation.-- The Superintendent/designee may look to analogous travel
403 rules of the Florida Department of Financial Services (Fla. Admin. Code Chapter
404 69I-42) and Comptroller's Memoranda for guidance in implementing this Policy and
405 The Superintendent may issue shall promulgate Bulletins such procedures and
406 prescribe such forms to explain specific matters and standards as needed may be
407 necessary to effectuate the purposes of this pPolicy, State Board Rules and Florida
408 Statutes.

409
410 STATUTORY AUTHORITY: §§ 1001.41(2); 1001.43(2), Fla. Stat. 120.53, 112.061, FS

411
412 LAWS IMPLEMENTED: §§ 112.061; 1001.32(2); 1001.41(1); 1001.42(11)(a);
413 1001.43(2), Fla. Stat. 120.53, 112.061, FS

414
415 HISTORY: 3341a, 3341g, 8231; Revised: 6/28/72, 6/26/74, 8/27/75, 9/15/76, 7/6/77,
416 2/1/78, 4/6/83; ___/___/04

417

Legal Signoff:

The Legal Department has reviewed proposed Policy 6.01 and finds it legally sufficient for development by the Board.

Attorney

Date