

## **EXPENSES**

The Old Tappan Board of Education recognizes that the purpose of travel and conference attendance is to improve the quality of education for students of this District. To this end the Board of Education believes that selective travel and conference participation results in increased growth, keeps the staff and the Board informed about modern practices and trends, contributes to professional development and maintains and enhances the District's standing.

Board members receive no payment for their services. With Board approval, they may be reimbursed for legal and allowable out-of-pocket expenses incurred on Board business. Such expenses shall be for the Board member only.

The Board of Education recognizes required travel by employees and Board members as part of their duties. The Superintendent shall develop forms and regulations to permit employees and Board members to travel and to attend approved conferences at District expense and to permit reimbursement for required travel that shall be reimbursed in accordance with this policy.

All travel, including but not limited to the types of travel, methods of transportation, mileage allowance, meal allowance, overnight travel and supporting documentation, shall be in accordance with the applicable statute, and code. Any State or Federal circulars that conflict with New Jersey school law shall not be authorized.

### **Travel Expenditures**

"Travel expenditures" are defined as those costs paid by the District using local, state or federal funds, whether paid directly by the District or by District reimbursement to a Board member for costs associated with travel to the following four types of events:

- A. "Training and seminars" – all regularly scheduled, formal residential or non-residential training programs conducted at a hotel, motel, convention center, residential facility or at any educational institution or facility.
- B. "Conventions or conferences" – general programs sponsored by professional organizations which address subjects of particular interest to a school District or are convened to conduct association business.
- C. "Regular school District business" – all regular official business travel including attendance at meetings, conferences and any other gatherings which are not covered above. Regular school business travel includes attendance at regularly scheduled in-State County meetings and Department sponsored or association sponsored meetings provided free of charge as well as regularly scheduled in-State professional development activities for which the registration fee does not exceed \$150 per employee or Board member. Such travel requires the approval of the Superintendent prior to attendance at the travel event and prior to obligating the District to pay related expenses. The Superintendent shall establish written levels of approval prior to submission to him/her and shall designate and alternate approval authority to act when necessary.

Regular school District business travel shall not require the prior approval of the Board if the Board has approved for that employee and/or Board member a not-to-exceed maximum

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cumulative amount for all such travel for that school year and the individual's request, when added to other such requests for the year, does not exceed his/her total allowable amount for that year.

- D. Retreats -- meetings with Board members and District employees that are held away from the normal work environment to discuss organizational goals and objects. These shall be held in school District facilities if they are available.

School District travel expenditures include, but are not limited to:

- A. All costs for transportation, meals, lodging and registration or conference fees that are a direct part of the travel event.
- B. Costs for Board members for all required training and all travel authorized in School Board policies and bylaws. This includes, but is not limited to, required training for new school Board members, and any other legally required training for Board members.

Reimbursement will be paid only upon compliance with NJSDOE code, NJOMB circulars and the Board's policy and bylaw provisions and approval requirements. Board members and employees shall only be reimbursed for travel that is:

- A. Critical to the instructional needs of the District or furthers the efficient operation of the school District;
- B. Fiscally prudent;
- C. Directly related to and within the scope of the Board member's current responsibilities;
- D. In compliance with state travel guidelines.

Detailed documentation of all travel shall be maintained on file in the District. That documentation must demonstrate compliance with the District's travel policy, including travel approvals, reports and receipts for all School District funded expenditures.

There is no limit on the number of persons permitted to attend in-State professional development programs. Out-of-State travel events shall be limited to the fewest number of attendees needed to acquire and present the content offered to Board members and/or staff. Lodging shall be provided only if the event occurs for two or more consecutive days and where the commute from home to the event is in excess of 50 miles.

All Board members and employees shall adhere to the following specifications to be considered for reimbursement:

- A. Reimbursement may not exceed state travel reimbursement guidelines as established by the Department of Treasury, including but not limited to the types of travel, methods of transportation, mileage allowance, meal allowance, and overnight travel. All requests for travel reimbursement must have supporting documentation.
- B. Reimbursement must also be in compliance with rules established by the Office of Management and Budget. No reimbursement will be issued without submission of **original** written documentation such as receipts, checks and vouchers detailing each expenditure **for all expenditures except for meals and parking meters. Reimbursement requests shall be submitted monthly, when in excess of \$25. Travel for a single travel event must be reported as soon as possible after the event.**

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- C. Prior to receiving reimbursement Board members and employees shall provide a brief report that includes a description of the primary purpose for the travel, and the key issues that were addressed and their relevance to improving instruction or the operation of the school District. This report will be submitted to the Board and the Superintendent.

Board members' and employees' travel and related expenses shall be approved in advance by a majority of the full voting membership of the Board except for regular business travel. Board travel shall be in compliance with N.J.S.A. 18A:12-24 and 24.1 of the School Ethics Act. A Board member or an employee shall not receive any money as a travel advance prior to the event. This does not preclude the District from paying the vendor directly with proper use of a purchase order. All approval for travel and reimbursement must be prior to the event except in emergent circumstances.

When unforeseen circumstances arise where a travel request cannot receive prior approval of the Board such requests shall:

- A. Include justification for the request;
- B. Require prior approval of the Superintendent or designee and the Executive County Superintendent or designee;
- C. Be ratified by the Board at its next regularly scheduled meeting;
- D. Not include travel to conferences, conventions and symposiums which are not considered emergencies.

Travel caused by or subject to contractual provisions, other statutory requirements or federal regulatory requirements prior approval. These excluded amounts shall include actual travel expenses only and are the only items excluded from prior approval requirements. Costs for per diem meal and incidental expenses are not part of contractual, statutory or federal regulatory requirements for travel and are subject to all requirements of this policy and bylaw 9250 including prior approval. All travel costs incurred under this exclusion shall be included in the maximum travel expenditure amount.

At any time prior to the event, the School Board may approve travel for multiple months as long as the approval details in the Board minutes:

- A. Itemized approval by event;
- B. The total cost of the event;
- C. The number of School Board members and employees attending the event.

District travel expenditures shall not include:

- A. Subsistence reimbursement for one-day trips except for meals expressly authorized in those limited circumstances authorized in the Department of Treasury guidelines and the pertinent New Jersey Office of Management and Budget (OMB) circular.
- B. Subsistence reimbursement for overnight travel within the state except when authorized by the Commissioner and in accordance with the procedures in the New Jersey Administrative Code;

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- C. Travel by Board members or employees whose duties are unrelated to the purpose of the travel event or who are not required to attend to meet continuing education requirements or to comply with law or regulation.
- D. Costs for spouses by marriage, civil union or domestic partners, immediate family members, and other relatives;
- E. The cost of car rentals, limousine services, chauffeuring, laundry, entertainment, alcoholic beverages, gratuities in excess of those permitted by federal per diem rates, reverse telephone charges or third party calls, hospitality rooms, souvenirs or costs of an employee in attendance to coordinate other Board members' or employee's accommodations;
- F. Expenses incurred for lunch or refreshments for training session held within the District including in-service days or for employee participants traveling from other locations with the District;
- G. Costs for training to maintain certification that is not required as a condition of employment or service on the Board of Education;
- H. The cost of air fare without documentation of quotes from 3 airlines, travel agencies or on-line services;
- I. Any travel methods that do not meet the requirements outlined in N.J.A.C. 6A:23A-7.9;
- J. Foreign travel without the approval of the Executive County Superintendent;
- K. Other travel expenditures that are unnecessary and/or excessive.

All travel reimbursements are subject to the following subsistence requirements:

- A. One day trips that do not involve overnight lodging are not eligible of subsistence reimbursement except in those limited circumstances authorized in the Department of Treasury guidelines.
- B. Out-of state overnight travel is eligible for a subsistence payment and reimbursement when:
  - 1. Per diem reimbursement for lodging and meals is the actual reasonable cost and does not exceed the federal per diem rates as established by the federal register for that year;
  - 2. The hotel is the site of the event and the going rate for the hotel is in excess of the federal per diem rates or, if lodging at the site of the event is no longer available, similar accommodations do not exceed the rate at the hotel that is the site of the event;
  - 3. Receipts are provided for hotel expenses but not for meals that are under the federal per diem allowance;

If the total per diem rate submitted for reimbursement is greater than the federal per diem rate except as provided in sections 1 and 2 above, the costs will be considered excessive and shall not be reimbursed by school District funds.

- B. Overnight travel within the state is not eligible for reimbursement unless a waiver is obtained from the Commissioner of Education. Such travel shall not be eligible for reimbursement if

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- C. that travel is on the day prior to the start of the conference or after check-out time on the last day of the event.
- D. Events that have a total cost in excess of \$5000.00 must have prior approval of the Executive County Superintendent.
- E. Board members and employees shall patronize hotels and motels that offer special rates to government employees unless alternative lodging offers greater cost benefits.
- F. Payment will be made for the full cost of an official convention meal that a Board member attends only when the meal is scheduled as an integral part of the event. If the meal is included in the registration fee, the Board member shall not be reimbursed additionally for the cost of the meal.
- G. Only light sustenance may be provided and reimbursed in accordance with the rules in the New Jersey OMB current circular.

## The Board shall:

- A. Establish by resolution annually in the pre-budget year, a maximum travel expenditure amount for the budget year that shall not be exceeded for that year and that includes all travel supported by local and state funds. The resolution shall also include the maximum amount established for the pre-budget year and the amount spent to date. Exceeding the established maximum can result in a state aid reduction or other sanction. Individual expenditures will be approved only when approval does not exceed the cumulative amount allowed by its annual budget for all travel expenditures.

The Board's policy shall authorize an annual maximum amount per employee for regular business travel only for which Board approval is not required.

The annual maximum shall not exceed \$1,500 and shall be subject to the approval requirements in statute and code.

The Board may elect to exclude travel expenditures supported by federal funds in the maximum travel expenditure amount. If federal funds are excluded from the established maximum travel expenditure amount, the Board shall include in the Board resolution, the total amount of travel supported by federal funds from the prior year, the pre-budget year, the amount spent to date in the pre-budget year and the amount projected for the upcoming budget year.

- B. Adopt a public resolution for all reimbursed district travel authorizing each reimbursement; specifying the way in which it promotes the delivery of instruction or furthers the efficient operation of the school District.
- C. Authorize individual expenditures for Board members and employees only when approval does not exceed the cumulative amount allowed by its annual budget for all travel expenditures.
- D. Maintain separate accounting for School District travel expenditures as necessary to ensure compliance with the School District's maximum travel expenditure amount. The accounting method used must be sufficient to demonstrate compliance with the Board's policies and bylaws, the applicable legal requirements, and must provide auditable information.

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Documentation of all reimbursed travel expenses shall be maintained on file in the District office by the Business Administrator/Board Secretary. This record shall include travel approvals, reports, receipts, checks and vouchers submitted in connection with any reimbursement.

Annually review its bylaw, procedures and budgetary allocations to assure full compliance with the Department of Treasury and Office of Management and Budget guidelines.

A Board member must recuse him/herself from voting on any travel authorization or reimbursement if the Board member, a member of his/her immediate family as defined in Board bylaw 9270 Conflict of Interest, or a business organization in which he/she has an interest has a direct or indirect financial involvement that may reasonably be expected to impair his/her objectivity and independence of judgment.

A Board member shall not act in his/her official capacity in any matter in which the Board member, or a member of his/her immediate family as defined in Board bylaw 9270 Conflict of Interest, has a personal involvement that provides some benefit to the Board member or member of his/her immediate family. Nor shall he/she undertake any employment or service, whether compensated or not, which may reasonably be expected to prejudice his/her independent judgment in the execution of his/her duties.

**Penalties**

Any Board that violates its established maximum travel expenditure or is otherwise not in compliance with the travel regulations established by statute and code may be subject to sanctions including the reduction of state aid.

Persons authorizing travel in violation of this policy shall be required to reimburse the School District in an amount equal to three times the cost associated with attending the event.

A School Board member who travels in violation of this policy shall be required to reimburse the School District in an amount equal to three times the cost associated with attending the event.

The Superintendent and the Board shall develop regulations to implement this bylaw.

<b><u>Legal References:</u></b>	<u>N.J.S.A.</u> 18A:2-1	Power to effectuate action
	<u>N.J.S.A.</u> 18A:4-23 and 24	Supervision of schools; enforcement of rules Determining efficiency of schools; report to state Board
	<u>N.J.S.A.</u> 18A:11-1	General mandatory powers and duties
	<u>N.J.S.A.</u> 18A:12-4	Compensation of members
	<u>N.J.S.A.</u> 18A:12-24 and 24.1	School Ethics Act Code of Ethics
	<u>N.J.S.A.</u> 18A:54-20	Powers of Board (county vocational schools)
	<u>N.J.A.C.</u> 6A:23A-5.9	Out of state and high cost of travel
	<u>N.J.A.C.</u> 6A:10A-8.3	Travel and Related Expense Reimbursement (Abbott Districts)
	<u>N.J.A.C.</u> 6A:23A-1.1 <u>et. seq.</u>	Travel reimbursement appropriations act

New Jersey Office of Management and Budget circulars

Federal Office of Management and Budget Circulars

**EXPENSES (continued)**

**Legal References: (continued)**

P.L.. 2005, c.132 Appropriations Act

P.L. 2007, Chapter 35 District Accountability

In the Matter of Anthony Esgro, Luis Perez, Clifford Meeks and Frank ,  
Glassboro Board of Education, CO7-97, March 30, 1998

**Cross References:**

2033	Travel/Reimbursement
3571	Financial reports
*4131/4131.1	Staff development, inservice education/visitations/conferences
4133	Travel/Reimbursement
*4231/4231.1	Staff development, inservice education/visitations/conferences
4233	Travel/Reimbursement
*9200	Orientation and training of Board members
*9270	Conflict of interest

**Key Words**

Reimbursement of Board Members, Board Member Reimbursement, Board Member Expenses,  
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