

FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT

Employee Travel Guidelines - Summary of AR 528

1. **Travel Authorization Form** – before travel plans are made, an *Employee Travel Authorization Form* must be completed, signed and approved. A TA number will be issued upon approval for reference on all travel related purchases and payments.
2. **p-Card Issuance** – if the traveler has not already been issued an individual p-Card, they should make arrangements to check-out a district p-Card from their admin. secretary for use on the trip.
3. **Plane Fare** – Airfare should be purchased through Alaska Airlines Easybiz using a p-card. If another airline is more economical, then a best value refundable ticket should be purchased with a p-card. Please see AR 528 or contact Accounting if travel includes both business and personal leave. For all other scenario questions, please contact Accounting for common best practice advice.
4. **Registration** – (for training, conferences and seminars) – employees have two options for registration: district p-Card is the preferred method for registration. If the vendor will not accept MasterCard as a form of payment, a purchase order should be processed.
5. **Hotel** – costs should be paid via district p-Card. Government/conference rates should be requested wherever available. Internet charges are allowed; however, a personal card should be provided for any personal incidentals (room service, movies, etc.).
6. **Vehicle Rental** – rental fees should be paid via district p-Card. Car rentals are only allowed if necessary to travel between activity/conference and hotel and must be approved on the initial travel request. For example, if your conference is being held at your hotel or at a conference center within reasonable walking distance of your hotel, a rental car is not necessary. On the other hand, if your trip involves numerous meetings, many of which are at different locations, a rental car would be appropriate.
7. **Per Diem** – personal meals should not be charged to a district p-Card. The district uses a per diem system to account for meals while traveling. Meal segments are: Breakfast - \$12.00, Lunch - \$16.00, Dinner - \$32.00, Day Total - \$60.00  
  
Per Diem on travel days is calculated as follows:

Departure before breakfast:	\$60 (\$12 + \$16 + \$32)
<b>No per diem payments are made for a segment where a meal has already been paid through a registration fee.</b>	Departure after breakfast: \$48 (\$16 + \$32)
Per Diem will be reimbursed upon return.	Departure after lunch – before dinner: \$32
8. **Incidentals** – include such items as taxi fares and parking fees. Whenever possible, a district p-Card should be used to pay for taxi fares, parking or any other incidental cost. When that is not possible, incidentals will be reimbursed upon return.

---

**Documenting Travel Costs for Reimbursement Requests**

See the *Travel Expense Check Request Form*. This required report is used after your trip to report actual costs incurred by you and to calculate your final per diem amount.

Under IRS regulations, for business expense reimbursements or advances to be excludable from an employee's income, an employee must adequately account to the employer for these expenses within an established time frame. Thus, the *Travel Expense Check Request Form* must be submitted to the Accounts Payable Department within ten (10) working days after the conclusion of travel.

**Detailed** receipts must substantiate all business expenses reimbursable to the employee (other than per diem). The following documentation must be submitted in order to meet the substantiation requirements for reimbursements:

Airfare –Confirmation email/receipt or receipt from ticket counter showing itinerary, amount and payment method.

Registration – Detailed receipt or invoice and proof of payment.

Hotel – **itemized** receipt or invoice showing a zero balance due.

Vehicle Rental – Detailed receipt or invoice showing a zero balance due.

Incidentals – Detailed receipt or invoice showing amount paid (including customary tip).