
SECTION: D – Fiscal Management
POLICY TITLE: Payroll and Travel
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1. PURPOSE AND PHILOSOPHY

In order for the authorized personnel of the Utah County Academy of Sciences (UCAS) to carry out their assignments in fulfilling the school's mission, the policy of the Board of Trustees is to support and to provide reimbursement for essential travel expenses.

2. PAYROLL

- 2.1. Most employees are paid on a 12-month, monthly schedule from September (August pay period) to the following August (July pay period). See employee agreement for specifics.
- 2.2. Employee's time is properly approved by both the individual and the supervisor and reported to the Business Office or designated representative.
- 2.3. All employee payroll amounts are calculated based upon approved rates included in the individual's personnel file.
- 2.4. Any changes to the pay rates or benefits are properly authorized.
- 2.5. All payroll taxes and benefits are properly calculated and any deposits made in a timely manner.
- 2.6. All payroll tax reports are prepared in a timely manner and reviewed by a designated individual for accuracy prior to filing.

3. SCHOOL ADMINISTRATION, TEACHER, AND STUDENT TRAVEL

- 3.1. The school administration will have a budgeted amount annually for conference/convention registration, travel, lodging, and meals, depending on funding by grants, etc. Registration, travel, meals, and lodging are to be paid from this amount. The amount will be used for all employee travel (both administration and teachers).
- 3.2. Student travel within the state will be approved by the Administration following school procedure. All out-of-state and overnight student travel must be approved by The Board.

4. EMPLOYEE MILEAGE REIMBURSEMENT

- 4.1. School personnel who incur expenses in carrying out their authorized duties will be reimbursed upon submission of a properly filled out and approved travel log and voucher with such supporting receipts as required. Such expenses may be approved and incurred in line budgetary allocations for the specific type of expense. Every effort should be made to arrange schedules in such a way so as to minimize the amount of travel.
- 4.2. When official travel by personally owned vehicles has been authorized, mileage payment will be made at the current standard mileage rate established by the Internal Revenue Service for business use, as the same is periodically adjusted from time to time by the Internal Revenue Service.
- 4.3. A traveler on official school business will be expected to exercise the same care in incurring expenses that a prudent person would exercise in traveling on personal business.
- 4.4. Mileage for reimbursement is to start from the assigned job location. Occasionally, in emergency situations or when mileage can be conserved, travel may start from an individual, home. Travel should be organized so as to conserve travel expenditures. For current mileage rates, refer to the website at <http://www.irs.gov/Tax-Professionals/Standard-Mileage-Rates>.
- 4.5. All requests for travel reimbursement must be made monthly on vouchers or reimbursement forms. This mileage should be supported by the individuals travel log. This log should include each destination and purpose. The distance is to be recorded daily to ensure accuracy. Incomplete travel reimbursement vouchers and travel logs will not be approved.
- 4.6. The Personnel Travel Request and Authorization Form will be completed including the “Objectives for the requested travel” section, and turned in for prior approval when traveling outside Utah or whenever the travel involves an overnight stay.

5. MEALS

- 5.1. The per diem meal reimbursement for employees traveling will be made at the currently existing rates for the specific travel destinations as established by the General Services Administration (GSA). For a current GSA rate, refer to the website at www.gsa.gov and select the topic “Per Diem Rates”. If meals are complementary or included in the registration fee, the value of those meals should be deducted from the per diem (20% breakfast, 30% lunch, 50% dinner).
- 5.2. Every effort should be made to arrange schedules in such a way so as to minimize the charging of meals to the school. All meals charged to the school must be authorized by the administration and documented with a receipt.

6. CONFERENCES AND CONVENTIONS

- 6.1. Attendance at all conferences and conventions is to serve the education goals of the school. It is not the intent of the Board to authorize travel to conferences and conventions as a matter of routine attendance. Prior approval for attendance must be obtained from the administration for all out of state or overnight travel. Conference attendance for the administration should be reviewed by the UCAS Board.
- 6.2. Travel requests should be received well in advance so best fare rates may be obtained. Requests for travel arrangements with necessary information should be sent to purchasing as soon as possible (30-60 days prior to departure). All airline tickets will be purchased on the best fare basis. Tax exempt certificates should be used to save sales tax being charged to school accounts. (A person who elects to drive his/her personal vehicle will be paid the lesser amount of the air fare mileage.)
- 6.3. Upon return, the person attending a conference/convention will give a written/oral report to their supervisor.

7. ACCOUNTABILITY

The administration will provide the Board with copies of the travel requests received and approved each month. The requests will detail the purpose, the date, the destination, and the costs associated with the trip.

REFERENCES

UTAH CODE ANN. § 53E-3-703
UTAH CODE ANN. § 53A-3-414, et seq.
UTAH ADMIN. CODE R277-113
Utah Admin. Code R277-120-4

FORMS

None

HISTORY

Revised – December 15, 2020. Updated and added section 2 – Payroll, Renumbered from DD.

Revised – March 14, 2018. Added conditions and procedures for cancelation of public participation period; updated statutory references.

Revised – September 10, 2014. Further modified provisions related to public participation, including sign-up process and time limits.
