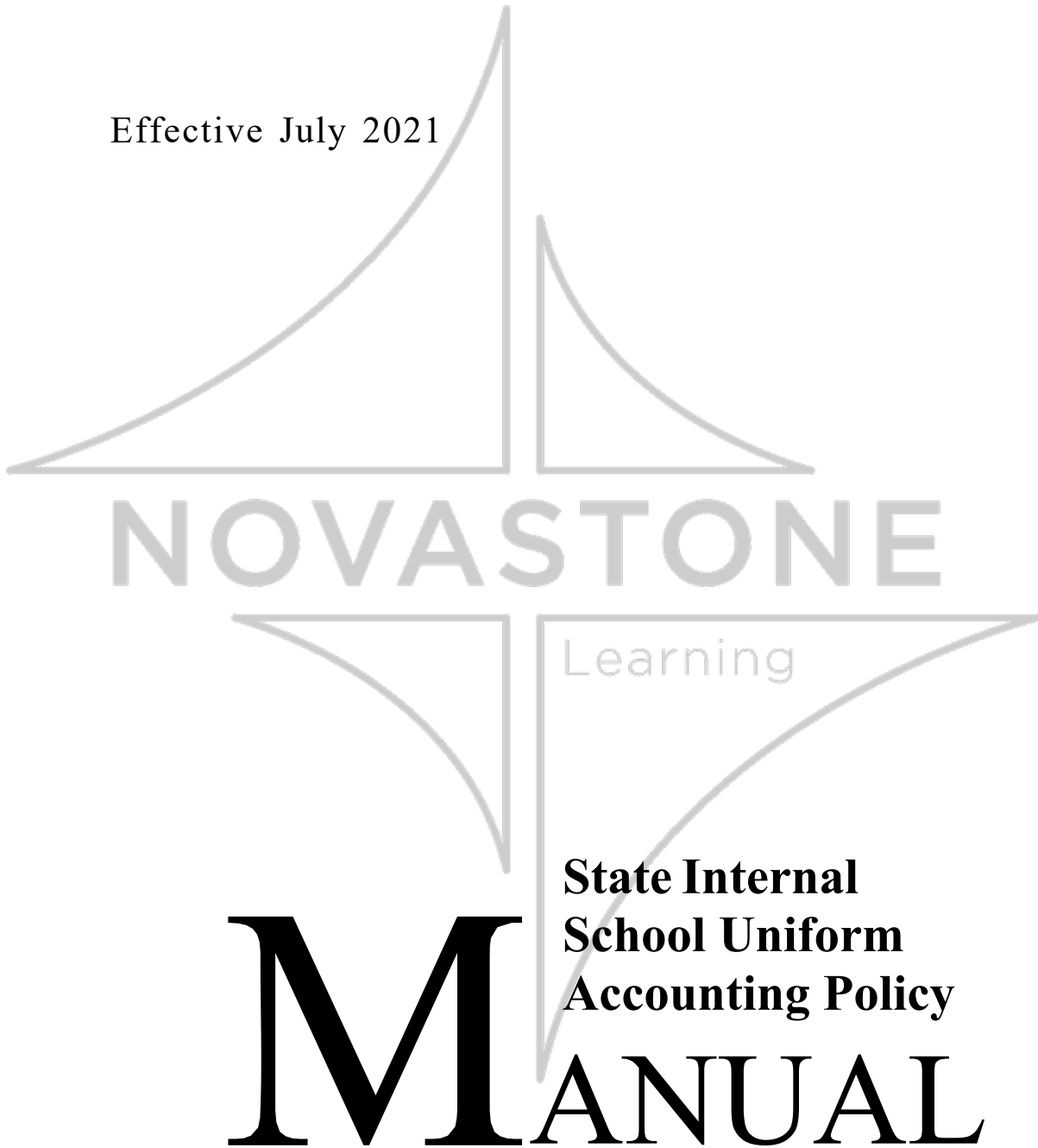


State Department of Education

Finance Division

Office of Local Finance

Effective July 2021



**State Internal
School Uniform
Accounting Policy**

MANUAL

Section 5: Operating Procedures

Title 5, Refunds and Travel

Refunds

Refunds in excess of \$2 should be disbursed only by check and should not be paid from a petty cash account. Refunds are reductions of revenue, rather than new expenditures.

Travel and Conferences

Student activity and other internal school funds must not be used to pay for travel expenses for employee development, conferences, seminars, registration fees, etc., of school personnel. Boards of education are responsible for establishing travel policies pertaining to school personnel and for reimbursing school personnel for travel directly related to education conferences, seminars, etc., and employee development or training costs. This limitation does not apply to employee travel expenses associated with club or class activities, such as the Beta Club, Senior Class, etc.

Other Travel

As noted above, the board of education is responsible for establishing all travel policies pertaining to school personnel. All requests for travel reimbursements to authorized school functions should be submitted on a travel expense claim and should be in accordance with board policies. Except for authorized per diem charges or standard mileage amounts, all claims must be supported by invoices, cash receipt tickets, or other adequate supporting documentation, which should be filed as required for other school disbursement documentation.

Travel Advances

Advances given to school personnel for authorized school activities (such as to teachers for class or club trips) must be made by a check payable to and given directly to the responsible individual. When possible, payment should be made directly to vendors, rather than advances being made to individuals.

Traveler's checks should be used by the employee to reduce the risk associated with carrying large amounts of cash, and to avoid possible difficulty in cashing school checks. Within three days after returning from the trip, a travel expense claim should be completed and submitted to the bookkeeper, along with invoices and other supporting documentation. Unexpended balances of advances and unused traveler's checks should be remitted to the cashier for receipt when the travel expense claim is submitted to the bookkeeper.

The bookkeeper should reconcile all travel advances with the related travel claim and prenumbered receipts to ensure that all school money has been properly accounted for. Related supporting documentation should be filed as required for other school documentation for disbursements. The bookkeeper should record the return of unexpended cash advances and unused traveler's checks in the general journal.

If adequate supporting documentation is not included with the travel claim, the employee is responsible for the payment of money to the school to cover the difference.

