

ALL PERSONNEL

Travel Expenses

The County Office of Education shall pay actual and necessary expenses, including travel, incurred by any employee performing authorized services.

Travel may include attendance at workshops, seminars, conventions, conferences or other meetings of interest to the County Office.

Other reimbursable expenditures may include those authorized and incurred for curricular, special services and other activities.

Alcoholic beverage expenses will not be reimbursed under any circumstances.

Primary Work Site

The primary work site of the County Superintendent and staff members is the main office of the County Superintendent except for employees stationed at school sites and at Children's Center/Head Start facilities whose work site will be the particular assigned location.

Employees shall be eligible for mileage reimbursement for travel that is necessary for the job and

- takes place between the first district/assignment and the final destination before returning home.
- for the circumstances when an employee is requested to proceed directly to a work site that is a longer distance from the employee's home than it is from the employee's home to the primary work site, the **difference** between the two distances may be claimed. Reimbursement for a longer distance may also apply when an employee is returning home from a work site that is a longer distance than the distance from the employee's primary work site to home.
- when the distance to the initial work site or home from the final work site in a day is less than the distance to/from the primary work site, no travel reimbursement will be made.

Employees who use their own vehicles in the conduct of business on behalf of the County Office shall maintain appropriate liability insurance.

The employee's insurance will be considered the primary source in seeking a liability claim, and the County Office will assume, as a secondary source, any liability costs that exceed the employee's required insurance coverage.

Method of Reimbursement

A. Travel Expense Claim Form

If travel is necessary during the normal workday of the employee and involves no cost to the County Office other than employee salary, mileage, and/or registration costs, the Superintendent or employees designated by the Superintendent for such purposes may authorize travel.

1. Travel Status For Less Than 24 Hours

- a. Claims for lunch are not allowed, except under special circumstances. Indicate explanation on claim.
- b. Employees required to do work at least two hours after normal quitting time may claim dinner expense up to \$18.00. This would include those on travel status who are two hours from Headquarters at quitting time.

2. Mileage

Employees performing authorized travel involving the use of their own vehicle shall be reimbursed for mileage at the rate of 36.54 per mile, the allowable IRS mileage reimbursement rate (revised 1/1/2002).

NOTE: According to IRS regulations, accountable plan payments (those who report mileage on the Travel Expense Claim form) are not wages and are not subject to FICA, FUTA, or federal income tax withholding. However, non-accountable plan payments are considered wages and are subject to FICA, FUTA, or federal income tax withholding. An accountable plan, one that has a business connection, requires the employee to substantiate expenses within a reasonable time, and requires the return of any excess amounts.

3. Meals

Reimbursements shall be based upon **actual** and **necessary** meal costs. If a meal is not taken, no amount may be claimed. If the actual cost is less than the limitation prescribed herein, **only the actual amount may be claimed**. If a meal should exceed the limitation, the claimant has the option of claiming the limitation amount, or claiming the actual higher amount, **not to exceed \$36**. To claim the higher amount, a receipt must be submitted and the reimbursement authorized by a Superintendent, Deputy Superintendent, Executive Director, or Director III.

Gratuities may be paid if the total payment of the meal and gratuity do not exceed the limit for meal reimbursement.

The following are approved limitations:

Breakfast	\$ 6.00
Lunch	\$10.00
Dinner	\$18.00
Incidentals	\$ 6.00

For pro-rata reimbursement of meals when the employee is on travel status for less than a full 24-hour period:

If Travel Begins Before and Travel Ends After These Meal Allowances May Be Claimed:

7:00 a.m.	9:00 a.m.	Breakfast (Max. \$6.00)
7:00 a.m.	2:00 p.m.	Breakfast and Lunch (Max. \$16.00)
11:00 a.m.	2:00 p.m.	Lunch (Max. \$10.00)
11:00 a.m.	7:00 p.m.	Lunch and Dinner (Max. \$28.00)
5:00 p.m.	7:00 p.m.	Dinner (Max. \$18.00)
7:00 a.m.	7:00 p.m.	Breakfast, Lunch, Dinner & Incidentals (Max. \$40.00)

4. Registration Fees

Receipts are required.

5. Incidentals

Limited to \$6.00. Incidental expenses include, but are not limited to, expenses for laundering and pressing of clothing and tips for services such as porters and baggage handlers. Incidentals do not include taxicab fares, lodging taxes, or the cost of telegrams or telephone calls. Incidental expenses may not include personal expenses.

B. Conference Claim Form

If travel is to involve costs to the County Office other than mileage, meal, registration costs or the employee salary while absent from the work location, a Conference Request Form shall be prepared by the employee and shall include a detailed cost estimate. Normally, all costs in conjunction with travel shall have been provided for in the County Office budget. Exceptions require the approval of the Superintendent or designee.

The Superintendent or a Deputy Superintendent shall be required to approve the Conference Request form as appropriate.

1. Registration

Registration fees are authorized.

2. Conference Fees

Conference fees for specific events shall be reimbursed, excepting that costs of conference-sponsored or unsponsored activities which are essentially entertainment or non-business shall not be reimbursed.

3. Mileage

See section **A2**.

4. Meals

See section **A3**.

5. Banquets

A banquet breakfast, luncheon or dinner, which is an official part of a conference and for which there is a prescribed fee, may exceed a meal limitation amount as previously designated and may be reimbursed at actual cost.

6. Lodging

Lodging shall be reimbursed for authorized stay-over. If a spouse is in attendance, reimbursement shall not exceed the rate for single occupancy lodging. *Note: Please be aware that government employees may be entitled to a motel occupancy tax exemption.* The appropriate form should be part of the conference packet, and indication should be made on the Purchase Order. Also, be aware that *government agencies may be entitled to a special government rate.* It is, however, the responsibility of the person booking the room to **ask for the special rate.**

7. Other Transportation

Economy, standard, tourist, or similar airfare rates are allowed. First class fare will be allowed only in emergency situations with prior approval of the County Superintendent or Deputy Superintendents. The option for use of a private vehicle or air transportation or other mode may be allowed, except that the County Office shall make reimbursement for transportation resulting in the least cost to the County Office, considering all other costs. The amount allowed for subsistence expenses will be no more than the amount per diem that would have been allowed had the trip been made by public transportation.

8. Advances

County Office funds may be issued in advance of travel for official business trips, for employees and board members. Advances will be limited to no more than 75% of the total estimated expenses. An advance made shall be deducted from the subsequent travel claim. If an advance exceeds actual cost, the claimant shall file a claim showing amounts expended and reimburse the

County Office for the excess amount expended and reimburse the County Office for the excess amount within 15 days after return from the trip. County Office personnel with outstanding advances will not be entitled to further advances until all previous advances have been cleared.

Non-employees, such as parents or community members, may be authorized to perform travel as representatives of the County Office. Any expenses incurred as a result of non-employee travel shall have been budgeted by the County Office.

9. Incidentals

See section **A5**.

C. Documentation Requirements

Whenever travel is properly authorized and costs are incurred, the employee shall be required to prepare a claim which shows in detail all expenditures incurred. Invoices or proof of payment shall also be provided and attached to the claim for the following:

Necessary Invoices Or Proof of Payment

Meals In Excess of Approved Per Diem Rates

Air Fare/Train Fare

Lodging

Registration

Conference Fees

Car Rentals

Incidental Expenses in Excess of Per Diem Rate

The claimant shall certify by signature that all amounts claimed were actual and necessary. Documentation must show the inclusive dates of each trip for which allowances are claimed and the times of departure and return. Time of departure and return means the time employee starts the trip, from office or home, and ends the trip, at office or home.

Each travel claim shall be approved by authorizing signature in order to qualify for payment. In the event any travel cost item is not covered by or exceeds this policy, the claim and item in question shall be referred to the County Superintendent or designee for specific approval with a statement of justification.

NON-MANAGEMENT EMPLOYEES MANDATED TRAVEL

Management travel time is deemed to be a part of normal hours and no overtime or extra pay provisions apply. Non-management employees may be provided opportunities for travel and conferences and no extra pay provisions apply.

However, in rare circumstances travel for training may be required for non-management employees as a condition of employment. If employees meet the following criteria, extra pay provisions apply as follows:

Criteria:

- ❑ Attendance at training is mandated by the employer as a condition of their job.
- ❑ Non Management employee
- ❑ Unit Supervisor and Deputy Superintendent must approve the travel as mandated.
- ❑ Travel is out of the county and an overnight stay is required

Pay provisions:

If employee is less than 8 hour per day employee, mandated conference/training attendance will result in 8-hour day of pay

Employee shall receive two hours of extra pay beyond hours of training for each day of overnight stay.

Legal Reference:

EDUCATION CODE

1096 Allowable expenses for attendance at organization meetings

1200 Traveling expenses

1201 Expenses for attendance at conventions

1942 Payment of travel expenses

CODE OF REGULATIONS, Title 5

17430 et seq. Travel expenses for County Superintendents of
Schools and designated staff members