

VENTURA COUNTY OFFICE OF EDUCATION

**ADMINISTRATIVE
REGULATION NO. 3350**

ADOPTED: 2/14/96

CLASSIFICATION: Personnel

**REVISED: 11/30/04
05/21/07
05/08/13
01/20/15
05/29/18
01/01/23**

SUBJECT: Travel Expenses

DEFINITIONS:

Headquarters - The headquarters of the Superintendent and staff members is the main office of the Superintendent. The Superintendent may establish an alternate location as headquarters for designated staff members if these individuals are required to spend more than fifty (50) percent of their time at an alternate location.

Personnel will be assigned a headquarters work location(s). This will be the work site(s) the employee will report to on a routine basis. Mileage reimbursement is allowed from the headquarters to subsequent job location(s) at the IRS allowable rate per mile. If the employee reports directly to, or returns from, the job location without reporting to the headquarters, and the distance traveled exceeds the commute distance from headquarters to this job location, mileage is allowed ONLY for the number of miles in excess of the normal commute, if any.

Headquarters for Board Members shall be their homes.

Reasonable Actual and Necessary - The concept of this policy is to reimburse employees for expenses incurred as a result of travel required in performance of job duties. When the selection of the hotel and/or restaurant are within the control of the employee, employees are expected to select moderately priced establishments.

Least Expensive Mode of Transportation - When determining least expensive mode of transportation consideration will be given to total cost involved with a particular mode of travel; i.e., additional lodging and meal costs, transportation that may be required upon arrival at the destination (travel for personal purposes or entertainment are not reimbursable, nor are they considered in determination of "least expensive mode.") Standard "economy" fare will be utilized as the air fare rate when determining "least expensive mode"; however, employees are expected to take advantage of any "special" fares that may be available at the time reservations are made.

When two or more employees are traveling to the same destination car-pooling shall be used to the extent practical.

When a rental car is utilized for business travel the actual cost of the rental, plus gasoline used on the trip (receipts are required for both the car and gasoline) may be claimed, up to the amount that would have been paid for least expensive mode of travel. If a rental car is used for personal and local business related travel, mileage may be claimed as long as the vehicle is rented in the name of the employee or a member of the employee's household (i.e., when the employee's vehicle is being repaired).

Vehicle Owner - This policy provides that "only a vehicle owner may submit a claim for mileage reimbursement." For purposes of this policy, an employee may be considered the vehicle owner if the vehicle is registered in the name of the employee or an individual residing in the same household as the employee; provided, the vehicle is listed on the Declaration of Insurance Coverage on file in the VCOE Business Office.

Automobile must be covered by property damage and personal liability insurance in accordance with laws of the State of California and coverage thresholds established by the VCOE. A Declaration of Insurance Coverage (VCSSO BS-1130) must be on file in the Business Office of the VCOE.

NO MILEAGE MAY BE CLAIMED AND NO EMPLOYEE MAY USE A VEHICLE FOR VCOE BUSINESS RELATED PURPOSES UNLESS THE VEHICLE IS INSURED IN ACCORDANCE WITH THE LAWS OF THE STATE OF CALIFORNIA and coverage thresholds established by the VCOE. The Declaration of Insurance Coverage shall be accepted as verification of appropriate insurance. Use of an uninsured vehicle for VCOE related business is grounds for disciplinary action up to and including termination.

CONDITIONS OF PAYMENT

The Superintendent may pay from funds under his or her control travel expenses incurred by the Superintendent and designated staff members if the following conditions are met:

1. A claim has been filed in accordance with this article.
2. The travel expenses were actual and necessary.
3. The expenses are authorized under Sections 1080(b), 1081, and 1942 of the Education Code.
4. No public funds may be expended on the purchase of alcoholic beverages.

Employees are to exercise good judgment and incur travel expenses including meal costs which are reasonable for the area of travel. The Deputy Superintendent, Administrative Services, may adjust claims which exceed the standard of reasonableness utilized by a "prudent person."

CLAIMS FOR TRAVEL EXPENSE

A claim for travel expenses shall be submitted by utilizing the current form provided by the Business Office and in accordance with the following minimum requirements:

1. The purpose of the trip is shown.
2. Specific destination.
3. Date and time of departure and return for each business purpose.
4. Other information as required by the Internal Revenue Services and other agencies.
5. Sufficient detail to establish that the expenses incurred were reasonable, actual and necessary to accomplish the purpose of the travel.
6. The claim is approved by an officer designated by the Superintendent.
7. Accompanying the claim are copies of meeting, workshop or conference notices and itemized receipts or vouchers except for the following:
 - a. Fares and tolls paid for public transit, ferries, and bridges.
 - b. Parking fees less than \$3.00.
8. Any claim shall be disapproved which does not comply with the minimum provisions set forth in this section.

All claims for reimbursement of reasonable, actual and necessary travel expense shall be submitted in a timely manner* on forms provided by the Office. Said claims shall contain all information required by law and these regulations prior to processing for payment.

*Timely manner: Ideally, claims will be submitted monthly or at least quarterly during the year. All claims, to be considered timely, must be submitted within 15 days of the close of the fiscal year in which the expense was incurred. The fiscal year ends June 30 each year. Therefore, a claim for expense incurred in a fiscal year must be submitted to the department head for approval and received in the Business Office by July 15 of the subsequent fiscal year. Any and all late claims (submitted to the Business Office after July 15 of the subsequent fiscal year), will be disallowed.

MEAL AND LODGING EXPENSE

Meal(s) and lodging expense may be claimed pursuant to this section.

In-state Travel - Education Code Sections 1080(b), 1081 and 1942 provide that actual and necessary travel expenses may be reimbursed to VCOE employees in accordance with regulations established by the Superintendent.

Meal and Lodging Expense - Actual meal expenses are reimbursable when the employee is attending an authorized out of County business purpose overnight travel meeting or conference. Itemized receipts are required for meal expenses. In addition, reimbursement of the actual cost of the hotel or motel may be claimed when the length or distance of travel requires overnight accommodations. Itemized receipts from the hotel or motel must be presented. Employees are to exercise good judgment and select food and lodging establishments that are reasonably priced, when selection is within their jurisdiction.

When the authorized out of County travel for business purposes does not involve an overnight stay, one of the following exceptions must be met in order to be reimbursed for meal(s):

1. Reimbursements for meal expenses directly related to and necessary for attending business meetings or conventions of certain exempt organizations (including chambers of commerce, business leagues, trade or professional organizations) when attendance is required by the employer (IRS regulations section 1.274-2(d)(3)).
2. Reimbursements or allowances provided to employees while meeting with customers if it is directly related or associated to a substantial business discussion for a clear business reason in a clear business setting (IRS regulations section 1.274-2(c) and (d)).

If a same day meal reimbursement does not meet one of the above exceptions, the reimbursement total will be included in the employee's wages for Federal employment tax purposes.

Meal Reimbursement Rates – All meal reimbursement claims are to be for the actual amount of expense up to the maximum total allowed. The total amount allowed is dependent on the time of travel. When the elapsed time of authorized trips exceeds more than one meal, it is allowable to combine the total meal maximums into a daily maximum total instead of maximum per meal.

Event	Cost	Requirements
Breakfast	Actual expense up to \$25	Trip begins before 6:00 AM
Lunch	Actual expense up to \$30	Trip begins at or before 11:00 AM
Dinner	Actual expense up to \$45	Trip ends after 7:00 PM
Incidentals	Actual expense up to \$5 per day	Only permitted on trips over 24 hours

Out of State Travel - Out of state travel shall be reimbursed under the same provisions as applicable for in-state travel.

Requests for appropriate out of state travel are to be routed through the Associate Superintendent or Deputy Superintendent and must be ultimately approved by the County Superintendent prior to reservations for the travel.

Legal Reference:

EDUCATION CODE

1040	Article 2. Duties and Responsibilities, County boards of education
1080(b)	County boards; allowance of travel expenses
1081	Travel expense
1942	Travel expenses
32435	Article 13. Prohibited Uses of Public Funds