

TRAVEL EXPENSES

The Tuolumne County Superintendent of Schools Office shall authorize payment for actual and necessary expenses, including travel, incurred by any employee performing authorized services for the County Office.

The County Superintendent or designee may approve employee requests to attend meetings in accordance with the budget.

Expenses shall be reimbursed within limits approved by the Superintendent. The County Superintendent or designee shall establish procedures for the submission and verification of expense claims. An advance of funds may be authorized to cover necessary expenses.

The Superintendent will establish a mileage allowance to reimburse authorized employees for the use of their own vehicles in the performance of assigned duties.

All out-of-state travel for which reimbursement will be claimed shall have Superintendent approval. Travel expenses not previously budgeted also shall be approved on an individual basis by the Superintendent.

Authorized employees may use County Office credit cards while attending to County Office business. Under no circumstances may personal expenses be charged on County Office credit cards. All charges must be under the limits as established by procedure.

Legal Reference:

EDUCATION CODE

1081 Travel expense

1091 Travel expense to attend board meeting

1200-1205 County Superintendent of Schools Salary and Expenses

44016 Travel expense

44032 Travel expense payment

44033 Automobile allowance

44802 Student teacher's travel expense

TRAVEL EXPENSES

Per Diem Travel Cost Policy

To simplify the accounting, reporting, and documenting of certain travel cost, the County Office will pay a per diem rate for certain costs.

Although the employee has the option of keeping the actual records of travel expenses, the IRS has provided per diem allowances under which the amount of meals and incidental expenses may be deemed substantiated.

Costs Included in Per Diem Allowances

Costs included in the per diem allowance are meals and incidental expenses (M&IE). Incidental expenses include expenses for laundry, dry cleaning, and tips; however, tolls and taxicab fares are not considered incidental expenses and must be paid separately.

Payment for Per Diem Allowances

The employee may request a travel advance for the allowable M&IE per diem rates. The travel advance should be requested by completing a Purchase Requisition and attaching the approved Conference Expense Form to the requisition. Normal required approvals shall accompany the requisition. Travel advances require a ten-day processing period. The employee may request the per diem rates for M&IE as a reimbursement after travel has occurred. This will be on an employee expense claim using the allowable rates.

The County Office will use a single rate for per diem. The selected rate should cover most localities traveled by staff and be based on tables in IRS Publication 1542.

The per diem is broken down into breakfast, lunch, dinner and incidentals. No per diem should be paid unless a meal is not provided by the conference or meeting and it is during the travel period. Incidentals are paid for overnight travel only and are paid each day starting the first day of travel.

Required Documentation

Per diem allowances may be used only if the time, place, and business purpose of the travel are substantiated by adequate records or other evidence. Completing the Travel Advance Requisition or an employee Conference Expense Form meets the substantiation requirement. Per diem allowances eliminate the need for substantiating actual costs.

Considered an Accountable Plan

The per diem allowance is considered an accountable plan by IRS regulations because the allowance (1) is paid with respect to ordinary and necessary expenses incurred or which the employer reasonable expects to be incurred by an employee for meal and incidental expenses while traveling away from home in connection with the performance of services as an employee; (2) is reasonably calculated not to exceed the amount of the expense or the anticipated expenses; and (3) is paid at the applicable federal per diem rate, a flat rate, or stated schedule.

Regulation
approved:

October 1, 2008

TUOLUMNE COUNTY SUPERINTENDENT OF SCHOOLS

Sonora, California