

TRAVEL EXPENSES

General:

The County Superintendent of Schools (Superintendent) shall authorize payment for actual and necessary expenses.

Butte County Office of Education has expectations of its employees who are required to travel in connection with their work responsibilities and has defined which expenses the Butte County Office of Education will fund and which expenses are considered the personal responsibility of the employee. This operating procedure establishes an accountable plan as defined by the Internal Revenue Service (IRS).

This operating procedure assumes a mutual trust between the Butte County Office of Education and its employees. The Butte County Office of Education expects to pay all ordinary and necessary costs incurred by employees when traveling on Butte County Office of Education business, and Butte County Office of Education employees are expected to follow the beliefs and parameters of the Butte County Office of Education's guiding principles and strategic plan in their expenditure of public funds. Employees traveling on Butte County Office of Education business represent Butte County Office of Education and are expected to conduct themselves in such a way as to serve as a positive role model to the community by holding themselves to the high standards expected of a public official and steward of taxpayer resources.

Each Supervisor shall be responsible and accountable for ensuring compliance with these procedures and for their decision regarding the ordinary and necessary expenditures they approve for business travel. The Butte County Office of Education will pay expenses not specifically addressed in this document provided the Supervisor and Fiscal Services determine the expenses are ordinary and necessary.

Travel Forms:

- All travel forms are located on the Fiscal Services [Forms](#) webpage, in the Conf/Travel/Mileage section.
- Forms available are as follows:
 - BSF-67 – Request to Attend Conference or Staff Development Activity
 - BSF-66 – Hotel/Motel Transient Occupancy Tax Waiver
 - BSF-68 - Travel Forms
(forms listed below are each available as a separate tab within the BSF-68 spreadsheet)
 - Travel Advance Request
 - Travel-Mileage Expense Claim – *BCOE Rate*
 - Multi-Page Mileage Claim – *BCOE Rate*
 - Travel-Mileage Expense Claim – *State Rate*
 - Multi-Page Mileage Claim – *State Rate*
 - Travel-Mileage Expense Claim – *Mini Corps Program Rate*
 - Affidavit of Non-Receipt (not applicable to meal reimbursements)

Travel Pre-Approval:

- Prior to attending conferences, workshops, or other staff development activities, an employee must submit a “Request to Attend Conference or Staff Development Activity” form (BSF-67) to their supervisor for approval.
- An employee shall not approve his or her own business travel or approve his or her own travel documentation.
- Business travel expenses may be denied unless prior approval has been received.
- All out-of-state travel must be pre-approved by County Superintendent or designee.

Travel Expenses:

- Travel and conference requests shall be completed as far in advance as possible to obtain the best possible travel fares and rates. A minimum of six weeks in advance is encouraged for travel requiring Superintendent’s approval. If travel arrangements must be canceled for any reason, the person who made the arrangements shall cancel them in sufficient time to prevent the Butte County Office of Education from incurring unnecessary costs.
- Employees shall use whatever mode of transportation is the most practical, logical and least expensive for that employee. Employees should give consideration to distance, time and total cost to the Butte County Office of Education.
- To request reimbursement for business-related travel, two forms are available within the BSF-68 Travel Forms:
 - Travel-Mileage Expense Claim (BCOE, State and Mini Corps Program rate)
 - Multi-Page Mileage Expense Claim (both BCOE and State rate)
- Travel/Mileage reimbursement claims should be completed electronically whenever possible, as the forms are formatted to auto-calculate.
- The “Travel-Mileage Expense Claim” is the main travel claim form, which can be used to request reimbursement for all expenses related to business-related travel. Please refrain from submitting more than one Travel-Mileage Expense Claim per month. Multiple trips for conferences, workshop attendance, and mileage within the same month may be claimed on one form, but multiple months be submitted on separate claim forms.
- The “Multi-Page Mileage Expense Claim” can be used to request reimbursement for mileage/meals/parking/tolls only. Using this form will meet the needs of those individuals that have a large number of mileage trips to claim which will require multiple pages. The “Multi-Page Mileage Expense Claim” is designed to function as a multi-page form, and when completed electronically, totals from each page will automatically tally and total onto the Summary page of the form. When using the “Multi-Page Mileage Expense Claim”, the Summary page should be appropriately signed and submitted with all claim pages attached.
- Travel/Mileage reimbursement claims must include dates/times of travel and travel origination/destination. Incomplete reimbursement claim forms will be returned to the employee for completion of the missing information.

- Travel reimbursement requests are to be submitted within 60 days. If a claim exceeds the 60 days, approval from the applicable division Assistant Superintendent is required.
- The use of private cars is limited to activities within the scope of the employee's assigned responsibility. The comprehensive liability insurance covering the Butte County Office of Education includes coverage for the liability of employees of BCOE to a third party while operating their personal automobiles on school business. California law provides that the individual's automobile liability insurance will always be considered as the primary coverage, and BCOE's policy will provide coverage for excess damages over and above the primary coverage of the individual employee. California law requires that each person have automobile liability coverage on his or her personal automobiles. BCOE does not provide collision, comprehensive, etc., insurance coverage to cover damage or loss to an employee's vehicle.
- Reimbursable miles are those traveled between the employee's assigned headquarters or duty assignment and the approved destination.
- BCOE is not responsible for an employee's transportation from home to the employee's assigned headquarters or duty assignment. This includes assigned headquarters that are an extraordinary commute requiring other forms of transportation.
- Employees purchasing optional insurance (travel and auto), paying "early check-in" fees for travel, using valet parking, using short term parking for overnight stays, or any other upgrades will do so at their own expense. Transportation not related to BCOE business is not reimbursable.
- Upon signature, the Claimant will be certifying that:
 - (1) the submitted travel claim does not reflect any purchase of tobacco or alcohol
 - (2) the information submitted on the travel claim is true
 - (3) the individual possesses a valid California Driver's License
 - (4) the individual is able to offer proof of insurance coverage

Assigned Headquarters/Duty Assignment:

The headquarters of the County Superintendent and staff members is the Oroville office of the County Superintendent. The County Superintendent may establish an alternate location as headquarters for designated staff members if these individuals are required to spend more than 50% of their time at an alternate location.

Headquarters shall be established for each staff member whose duties require travel and each staff member's residence shall be noted. The supervisor can designate the first duty assignment for the day as headquarters.

- Staff with assigned headquarters:
 - ❖ Entitled to mileage reimbursement between headquarters and duty assignments.
 - ❖ The miles must have been traveled. Therefore, going directly from home to a duty assignment without going to headquarters or before going to headquarters is not reimbursable until and unless the miles traveled exceed the normal commute miles from the employee's home to headquarters.

- Staff with their first duty assignment as assigned headquarters:
 - ❖ Mileage reimbursement is effective from the first duty assignment of the day through the last duty assignment of the day; mileage driving home from last duty assignment of the day is not reimbursable.
 - ❖ Employees attending full-day meetings at the direction of the County Superintendent or designee will be reimbursed from their home.
- Staff required to travel on a non-duty day may be reimbursed for round trip from their home to destination.

Advance Travel Funds:

- Advance travel funds may be requested prior to travel, if necessary and by employees only. Non-employees do not qualify for advance travel funds. The “Travel Expense Advance Request” form, located within the BSF-68 Travel Forms, must be completed to acquire estimated travel expenses in advance. The advance amount granted will equal 25% less the total estimated travel. This form requires original signatures of both the requestor and an authorized signer, and must be submitted to the Accounts Payable department prior to travel.
- In order to properly calculate and subsequently report the amount of advance funds distributed per trip, each advance request will require a separate “Travel Expense Advance Request” to be completed; multiple trips cannot be combined onto one form.
- Travel Advance Requests should be completed electronically whenever possible, as the form is formatted to auto-calculate.
- Upon return, the claimant is required to complete and submit to Accounts Payable the “Travel-Mileage Expense Claim” form, located within the BSF-68 Travel Forms, and all receipts. When completing the form, the amount of funds advanced for the trip, as well as actual travel costs (opposed to estimated costs on the Advance form) must be entered. This form requires original signatures of both the requestor and an authorized signer.

Meal Allowances:

- Expense claims for breakfast, lunch and/or dinner may be submitted for actual cost, up to the IRS approved amounts for the location of travel only with an overnight stay away from the employee’s duty assignment. Location specific rates can be found at <http://www.gsa.gov/perdiem> by entering the destination city/state or zip code or on the Rate and Operating Procedures tab of the BSF-68 Travel Reimbursement form. Find the corresponding amount on the first line of the M&IE Total table, and see below for each specific meal deduction amount.
 - Breakfast: \$13.00 - 18.00 (departure must be before 7:00 am)
 - Lunch: \$14.00 - 19.00
 - Dinner: \$23.00 – 34.00 (arrival home after 7:00 pm)

TIER	M&IE MAXIMUM	BREAKFAST	LUNCH	DINNER	IE
1	\$55	\$13	\$14	\$23	\$5
2	\$56	\$13	\$15	\$23	\$5
3	\$61	\$14	\$16	\$26	\$5
4	\$66	\$16	\$17	\$28	\$5
5	\$71	\$17	\$18	\$31	\$5
6	\$76	\$18	\$19	\$34	\$5

Rates effective 10/1/18 – 9/30/19

- Claims for meal reimbursement up to the allowable amount without an overnight stay away from the employee's duty assignment are taxable as income to the employee as per IRS regulations. BCOE does not require a receipt, unless the program itself has different requirements regarding receipts.
- Claims for meal reimbursement up to the allowable amount and with an overnight stay away from the employee's duty assignment are not taxable as income to the employee and do not require a receipt, unless the program itself has different requirements regarding receipts.
- Meal reimbursements will cover the cost of meals for BCOE employees only. The employee will bear the cost of the portion of any meal that is related to an employee's guest, whether professional or personal, unless exceptions noted in SP 3350 apply.
- Reimbursement for meals consumed for any business activities that do not meet the IRS overnight rule will only be reimbursed tax free if all of the following conditions apply, otherwise the reimbursement will be processed through payroll, taxed and reported as wages on the W-2:
 1. Meals consumed while entertaining customers if the entertainment is directly- related or associated to a substantial business discussion for a clear business reason in a clear business setting.
 2. 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 associations) when attendance is required by the employer. For this to be applicable, the employer-paid meal must be provided at the site of the meeting or convention, with the employee not eligible for meal reimbursement if they take their meal elsewhere; or,
 3. De minimis occasional meal reimbursements provided the following conditions are met.
 - a) The meal is reasonable in value and is not provided regularly or frequently, and;
 - b) Overtime work necessitates an extension of the employee's normal work schedule, and;

- c) The meal is provided to enable the employee to work overtime. Meals provided on the employer’s premises that are consumed during the overtime period.

State Rates:

- If a department/program funding source mandates reimbursement limits set lower than BCOE limits (i.e.: Mini-Corps state contract), the employee may charge the difference, up to the BCOE limit, to another funding source that allows this type of reimbursement, if funds are available.
- A State Rate version of the “Travel-Mileage Expense Claim” and “Multi-Page Mileage Claim” are available within the BSF-68 Travel Forms, and have been designed with formulas to electronically calculate the reimbursement totals utilizing State rates, as well as calculating the reimbursement totals that are above State rates.
- These calculations allow the claimant to charge the proper amount to the state-restricted account, and then either charge the remainder amount to a non-restricted account, or subtract the excess amount from the total claim amount prior to submission.
- The State Rate versions of the travel forms should be completed electronically whenever possible, as these forms are formatted to auto-calculate.

Tips:

- Reimbursement of tip expense is allowed when submitted for actual cost, per Supt. Policy (refer to SP 3350), and does not exceed the Federal approved amounts for the location of travel. Out-of-pocket tip expense should remain within a reasonable amount, no more than 20% of the meal purchase before sales tax, and is subject to supervisor approval.

General Information – Travel Reimbursement:

- Employees and non-employees may request travel reimbursement and must adhere to BCOE Superintendent Policies and Operating Procedures.
- Travel reimbursement forms must be properly coded with a valid account(s) prior to submission to avoid delay in processing. Incomplete travel reimbursement forms will be returned to the employee.
- The correct object code to use for common travel expenses are as follows:
 - **4300** **Materials & Supplies**
 - Any consumable materials/supplies
 - Fuel when transporting students
 - **5200** **Travel and Conferences**
 - Travel cost for staff, parents, and non-employee that is submitted on a mileage or travel claim (parking, meals, airfare, lodging, and registration fees)
 - **5600** **Rentals, Leases, and Repairs**
 - Vehicle service (oil changes, car wash, tires/wipers when installed by vendor)
 - Lodging for staff attending an LEA sponsored conference
 - Vehicle rental when company car is under repair or when transporting students

- **5800** **Professional/Consulting Services and Operations**
 - Lodging and admission tickets for students and staff on field trips
 - Student transportation cost by common carrier (i.e.: van/bus when driver is provided by vendor)
- Claims must include either an Employee ID (for employee claims) or Social Security number (for non-employee claims) to avoid delay in processing.
- Mileage expenses are only reimbursable to the actual driver of the privately owned vehicle.
- After travel reimbursement claims are processed, checks will be issued and distributed every Tuesday and Thursday. Any adjustment to this schedule, due to holidays or unforeseen circumstances, will be communicated to BCOE staff by the Internal Services Manager or designee.

Lodging:

- The BCOE will pay for lodging for the evening preceding or subsequent to a meeting or business event when the employee would have to travel at unreasonably early or late hours to reach his/her destination. The BCOE will not pay for overnight stays prior to or after a meeting or business event without prior supervisor approval.
- *Reimbursement claims* for lodging may be submitted with supervisor approval. IRS regulations dictate that lodging reimbursements in excess of the IRS rates for the destination location are taxable as income to the employee and will appear as income on the employee's W-2. Location specific Federal lodging rates can be found at <http://www.gsa.gov/portal/category/100120>. Room tax and energy surcharges are not considered part of the cost of lodging and are always excluded from taxable wages.
- Ask for the government rate when making the hotel/motel reservation or prior to registration. The BCOE is entitled to a discounted rate for being a government entity.
- Prior to registration, ask the hotel/motel if the Hotel/Motel Transient Occupancy Tax Waiver is accepted at their establishment, as the waiver is not always accepted. The Hotel/Motel has the right to determine their acceptance of the waiver.
- If the hotel/motel does accept it, a "Hotel/Motel Transient Occupancy Tax Waiver" (BSF-66) must be filled out and submitted to the hotel/motel front desk prior to or at the time of check-in.
- The Butte County Office of Education will not pay personal expenses. Examples of personal expenses (this list is not all inclusive) include in-room movies, spas and gyms, optional quasi-social functions or events in connection with a conference, laundry or dry cleaning, miscellaneous sundries, or other items of a personal nature.
- The Butte County Office of Education will not pay for any expenses of another person who accompanies an employee on business travel.

Airline Travel:

- When reserving airline travel, it is advisable to utilize the BCOE Division credit card or utilize a travel agency that will invoice BCOE.

- If an individual utilizes their personal credit card to reserve airline travel, reimbursement for this expense will only be processed after the airline travel is complete. If a situation arose in which the airline processed a credit of the flight expense back to the individual, reimbursement will not be processed. This is necessary to avoid putting BCOE in a position of providing public funds to an individual, and receiving nothing of value.
- Early bird check-in is considered an upgrade and is not paid by BCOE.

Affidavit of Non-Receipt:

- If a required receipt(s) has been lost or is otherwise unavailable, the “Affidavit of Non-Receipt” form, located within BSF-68 Travel Forms, must be completed and attached to the travel reimbursement claim. The “Affidavit of Non-Receipt” may only be used for travel-related expenses, not including meals, and requires original signatures of both the requestor and an authorized signer.
- An Affidavit of Non-Receipt is for use only by BCOE employees and cannot be utilized by non-BCOE employees.