



Santa Ana Unified School District

ADMINISTRATIVE REGULATION NO: 3350

SUBJECT: Travel Expenses

CATEGORY: Business and Non-Instructional Operations

EFFECTIVE: 9/26/2016

RESPONSIBLE OFFICE(S): Business Services, Accounting Department

REVIEWED: 9/26/2016

SCOPE:

The purpose of Administrative Regulation 3350 is to provide employees with specific guidelines related to travel expenses. As a general guideline, it is expected that travelers and individuals approving travel will interpret this policy in a manner that keeps expenses to a minimum and assigns the costs of business related activities appropriately. Travelers should also bear in mind that government agencies and other observers may perceive certain expenditures as being either excessive or inappropriate in the context of a regulatory audit, an IRS audit or similar review of district activities. Thus, moderation and discretion should guide the traveler's decisions when incurring expenses on the district's behalf.

PROCEDURES AND GENERAL INFORMATION:

District employees may incur expenses related to travel in the course of performing their assigned duties and responsibilities. This regulation serves to communicate the guidelines related to such travel expenses.

Actual and necessary travel-related expenses, incurred by employees while functioning within the scope of employment, shall be paid upon final approval in accordance with Santa Ana Unified District policy. Travel may be authorized for employee participation in conferences, workshops, symposiums, lectures, administrative meetings, and other employment-related activities for the purpose of enhancing employee knowledge and competence in order to further their ability to carry out job assignments and better contribute to District operations. Travel expenses must be ordinary and necessary and may include, but are not limited to, costs of transportation, parking fees, bridge or road tolls, lodging when District business reasonably requires an overnight stay, registration fees for seminars and conferences, meals, telephone and other communication expense incurred on District business, and other necessary incidental expenses. In addition, travel expenses charged to special entitlement grants must be consistent with the terms and conditions of the grant.

Advance Authorization

Travel requests should be preapproved by the District Administrator responsible and the Superintendent or designee (*this is not necessary when only mileage expense is involved*).

Conference Attendance Request/Travel Approval Requirements:

- The Conference Attendance Request and Reconciliation Form (available electronically through the staff portal on the District Website, under the Accounting Department) should be submitted and approved prior to incurring any expenses related to the request.
- Requests should be submitted at least six weeks prior to the event in order to provide ample time for all necessary approvals and payment of conference registration. It is the responsibility of the traveler to submit completed requests, in a timely manner. Incomplete forms will be returned and late submissions may be denied.

Expense Claim Guidelines

Each employee is expected to assume responsibility for limiting expenditures to the minimum amount required for the satisfactory accomplishment of District objectives. No expenses should be incurred prior to obtaining approval of the conference request.



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Travel Arrangements and Authorized Expenses:

1. Registration

Whenever possible, conference requests should be submitted far enough in advance (six weeks) so that registration can be paid through the Accounting Department rather than with a purchasing card.

Employees shall make their best effort to ensure that they are attending the conference location offered that is closest to their work site or personal residence, in order to ensure minimum cost to the District.

2. Transportation

Approved transportation shall be paid at the lowest possible overall cost based upon location, number of persons traveling, time constraints and convenience. If an employee chooses and is authorized to use a method of transportation other than the method that is least costly to the District, the employee shall provide a cost comparison and explanation and the increment cost will be paid at the discretion of the District. When multiple employees attend the same event, vehicles should be shared when possible to minimize travel costs.

a. Privately-Owned Vehicle – Authorized employees whose positions, by nature of their responsibilities, must use a personal vehicle to travel throughout the District in order to carry out their function, and/or assigned by the Superintendent or designee to attend meetings outside the District, shall be reimbursed at the prevailing rate approved by the Internal Revenue Service (IRS), in accordance with the following:

- Mileage will be reimbursed for the round-trip distance between the employee’s work site and the location of the business function being attended. The cost of commuting (travel between home and regular worksite) will not be reimbursed. If employees depart from or return to their home, from an alternate work site, only the miles in excess of the normal daily commute can be claimed as an expense.
- The business purpose of each trip must be clearly explained. Only those miles traveled in the course of official business may be claimed. Any personal travel incidental to the trip will not be eligible for reimbursement.
- Mileage must be verifiable through the use of commercially available websites (ex. MapQuest, Google Maps) using the “shortest route” option.
- Travel that only involves mileage: Mileage should be reported on the mileage claim form (located in iExpense). When mileage is claimed for multiple trips in one day, each trip should be listed in the sequence of the travel schedule.



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Mileage incurred as a conference expense: Mileage should be claimed on the Conference Attendance Request and Reconciliation Form (available electronically through the staff portal on the District Website, under the Accounting Department)

- b. Air Travel – Air travel reservations should be made as far in advance as possible in order to take advantage of reduced fares. Santa Ana Unified School District shall pay only the cost of the lowest coach class fare actually available for direct, non-stop flights from the airport nearest the individual's home or office to the airport nearest the destination. Additional airline fees, such as baggage fees, should be taken into consideration when determining the lowest fare, and will be paid accordingly.
 - c. Automobile Rentals – Automobile rentals are permitted when necessary and justified by the traveler. Santa Ana Unified School District shall pay only the cost of the class of vehicle necessary to transport the number of employees attending the conference. Employees are covered under the District's auto insurance policy and should not purchase the additional insurance offered by the rental agency.
 - d. Other Ground Transportation (cabs, ride services, transport vehicles, shuttles, public transportation) – These modes of transportation may be used for employees traveling to/from home, airport, hotel, or event locations. Employees are expected to use the most economical ground transportation appropriate under the circumstances.
 - e. Incidentals – Parking and toll expenses incurred by employees during business travel shall be paid by the District. The costs of parking tickets, fines, car washes, valet service, etc., are unallowable and shall be the responsibility of the employee.
3. Other – Other travel expenses incurred must be justified (reasonable and necessary), and shall be paid at the discretion of the District.
 4. Lodging – Lodging expenses will be reimbursed at the prevailing General Service Administration (GSA) rates (published online at www.gsa.gov/perdiem), when overnight travel is required to a location in excess of 75 miles from the personal residence of the employee, in accordance with the following:
 - Lodging reservations should be made as far in advance as possible in order to take advantage of reduced rates.
 - Hotels are not permitted in Orange County, regardless of distance from the personal residence, unless a justification is provided and prior approval by Cabinet is obtained.
 - Hotels are not permitted for pre or post-event stays (the night prior to or after the event) in the following counties: San Diego, Los Angeles, Riverside, San Bernardino, unless a justification is provided and prior approval by Cabinet is obtained.



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- For hotel reservations with rates in excess of the maximum GSA rate for the area, employees must include an explanation and current comparable rates of hotels in the travel area with their Travel Request and Reconciliation form. Hotel expenses incurred by employees in excess of the maximum GSA rate, may be denied for reimbursement or require reimbursement from the employee (if District paid) if the employee fails to document an explanation (with the comparable hotel rates) for the expense.
 - Employees shall use a personal credit card for room incidentals upon checking into the hotel
5. Meals – Meals shall be paid at meals per diem rate when the traveler is in “travel status”. An employee is considered in travel status when they are traveling on behalf of the District, more than 50 miles one way (most direct route) from either their workstation or personal residence. Per diem is paid at the prevailing General Services Administration (GSA) standard rate (published online at www.gsa.gov/perdiem), in accordance with the following:
- Per diem rates shall be reduced by the applicable rates for meals included in event or hotel rates, or for partial travel days.
 - Partial/travel day allowances for meals:
 - In travel status prior to 7:00 am and extending for at least four hours - breakfast may be claimed
 - In travel status between 8:00 am – 11:00 am and extending for at least four hours - lunch may be claimed
 - In travel status after 3:00 pm and extending for at least four hours - dinner may be claimed
 - Total meal expenses for the day need not fall within the individual breakfast, lunch, and dinner rates, but shall not exceed the allowable per diem for the day.
 - Since meals are based on allowable per diem rates, travelers should pay and claim their own meals with personal funds (meals cannot be purchased on District issued purchase cards).
 - An advance of the meals allowance can be issued by the Accounting Department to an individual when the meals expense is expected to exceed \$100.

Travel Expense Submission:

Employees shall reconcile all actual travel expenses on the Conference Attendance Request and Reconciliation Form. The completed form, along with any supporting statements and expense documentation, shall be submitted promptly, within 30 days after the travel occurred. Travel reconciliations submitted later than 60 days may be considered taxable income to the employee in accordance with Internal Revenue Service (IRS) regulations, unless a reasonable justification for an exception is presented.

Review and Audit:

Approvers shall review all travel claims in order to ensure employee compliance with the guidelines set forth in this regulation. Additionally, travel claims may be randomly selected for further review.



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IMPLEMENTATION GUIDELINES AND ASSOCIATED DOCUMENTS:

District Policies and Procedures:

BP 3350 – Travel Expenses

Legal Reference:

IRS Publication 463