

**TRAVEL EXPENSES**

**Business, Training, and Conference Expense Reimbursement**

The Board recognizes the necessity for out-of-district business and/or inservice conference training activities which sometimes includes travel expenses, meals, and overnight lodging. The Board has authorized the Superintendent, or his/her designee, to approve all expenditures associated with these activities.

**Non-Employees** may be designated by the Superintendent, or his/her designee, as district representatives to attend activities resulting in an expenditure of district funds.

**Authorization**

Members of staff shall get pre-approval to attend business, training, or conference activities from the supervisor of the budget(s) to which the expense is to be charged. If the attendee is the budget supervisor, then his/her supervisor must approve their attendance at the activity. Initiation of expenses shall not occur until the approval is received in writing. Individuals incurring expenditures without the appropriate approval may be held liable for those expenditures.

**Business, Training, and Conference Attendance Request and Expense Claim Form**

When staff wishes to attend an activity, the B9 form must be completed listing the attendee(s), activity, and estimated costs. The request document procedures are as follows:

1. Complete Form B-9 as thoroughly as possible
2. Attach registration forms and activity brochure
3. Submit to budget supervisor for approval
4. Forward the approved B-9 request form to the Finance Department at least 3 weeks in advance
5. After review, the B-9 request form is returned to the attendee. If requested by attendee, a cash advance up to 75 percent of the estimated expenditures not being prepaid by the district (i.e., airfare, car rental) will be given. However, if the estimated expenditures are \$100 or less, no prepayment check will be issued. The attendee will retain the approved form and submit a claim for actual expenses within 30 days after completion of the activity. If attendee did not spend the entire advance, a check made payable to PUSD for the balance, should be submitted.
6. The attendee is responsible for all arrangements and payments of all associated expenditures. When a group of employees are attending an event, a single request form

**TRAVEL EXPENSES** (continued)

may be submitted (list the employees). One employee would then be held responsible for documentation, arrangements, and for all expenses.

7. Immediately after the event, the attendee will do the following:
  - a. Complete the "Actual Amount Spent" column on the B-9 form checking all totals and verifying that the receipts match those entries in the expense column. All original receipts (a copy of the itemized registration form should be retained as a receipt) shall be attached to the form. Use a B-9A form to itemize meals, lodging, and miscellaneous expenditures, if necessary.
  - b. Submit the B-9 and the B-9A itemized expense forms to the budget supervisor for approval.
  - c. After approval, forward the forms to the Finance Department.
8. Finance will review and process the form. A reimbursement check will be issued for the balance of any expenditure owed the attendee.
9. The Finance Department staff will retain all documentation for audit purposes.

**Reimbursable Expenditures**

The district will only reimburse actual and necessary expenditures for staff or district representatives. Attendees shall be held accountable for good judgment regarding expenditure of tax dollars. All expenditures must have itemized original receipts, regardless of the amount.

1. Lodging shall be for those days associated with attending the activity, including, if necessary, the night before. Good judgment shall be used to seek the most reasonable accommodations. (Include the original, itemized hotel invoice with the request/claim form/hotel folio.) Your credit card receipt is not the official receipt.
2. Daily meals shall not exceed \$15 for breakfast, \$25 for lunch, and \$50 for dinner, or a total of \$90 per day (plus service gratuity maximum of 18%). (Meals provided in conjunction with conferences, workshops, seminars, meetings that exceed these amounts are excluded from these limitations). Original / Itemized receipts are required for reimbursement.

No meals will be reimbursed for meals provided at/during the conference/training. Snacks are not reimbursable.

Reimbursement requests that exceed these maximums are generally considered "excessive" but may be approved by the Director of Finance and/or Associate

Superintendent of Business Support Services who will consider factors such as variances in regional costs, travel duration and extenuating circumstances.

3. Associated expenses - parking fees, taxis/shuttles, luggage handling, phone calls, etc., are reimbursable. Attendees are entitled to one phone call home per day and all necessary calls to their work site.

Generally, the district will pay the lesser of the airfare or the mileage costs. Justification must be provided with the request form (B-9) and approved by the Director of Finance if the more expensive mode of transportation is chosen.

### **IRS Regulation**

Meal reimbursements for one day workshops may be taxable as wages to the employee and are added as reported income to the W2. In order for travel meal reimbursements to be excluded from wages, employees must be traveling away from home, requiring an overnight stay. In addition, reimbursement exceeding the district's per diem rate of \$90 is considered taxable. (Internal Revenue Code 162 (a) (2))

**Rule of Thumb** - If you wouldn't want the expense on the front page of the newspaper, do not include it on your claim.

### **Rental of Facilities**

When an offsite facility is necessary to present training or a meeting activity, please complete the bottom section of the B9 entitled District Inservice or Meeting Activity. The appropriate information should be included prior to approval from the budget supervisor. The procedures are as follows:

1. Budget supervisor approves request.
2. A purchase requisition to the lessor of facility, listing the desired facility set up and meals, is prepared.
3. The B-9 request/claim form and purchase requisition is forwarded to the Finance Department.
4. The purchase order is prepared and submitted to the facility listed in the purchase requisition.

5. The requester will review and sign off on all invoices presented at the activity. The requester will ensure that these invoices will be presented to the Finance Department. If no copies of the invoice are given to the requester at the activity, then the requester may assume that the lessor will forward them to the Finance Department directly.

**District Meetings**

Onsite meetings incurring food and beverage costs less than \$200 do not require the completion of a request/claim form. The budget supervisor must give approval for the activity prior to initiation of any expenses. The requester may be held responsible for non-approved expenditures. Reimbursement will be submitted on a revolving cash form (B-7) with itemized receipts attached. A meeting that will incur food and beverage costs exceeding \$200 requires a request/claim form be completed. The requester will submit the approved request to the Finance Department. The clerk may issue an advance payment of 75 percent and return the request/claim form to the requester or may require a purchase requisition be issued to the caterer. Upon completion of the activity, the final claim with receipts will be reviewed and signed by the budget supervisor and resubmitted to the Finance Department for final processing.

**District Inservice Workshop Presentations**

Inservice workshop presentations for teachers, support staff, parents, and community representatives are an integral part of professional growth throughout the district. Inservice presentations are designed to improve and update the working knowledge of those individuals in attendance to assist them in performing their duties in a more skillful manner.

Approval from the Superintendent, or his/her designee, shall be received prior to initiation of any associated expenses. Appropriate expenses may include the following:

1. Professional services - presenters
2. Rental of facilities
3. Food
4. Beverages (non-alcoholic)
5. Workshop materials (including printing services)

All expenditures must be necessary to enhance the effectiveness of the presentations.

**Initiation of Approval for Inservice Workshop**

A completed Business, Training, and Conference Attendance Request and Expense Claim Form (B-9) must be submitted to the Superintendent, or designated budget administrator, for approval of the inservice workshop. The following forms should be completed as necessary:

**Consultant/Professional Services Request and Contract Forms**

When professional services are needed, a standard consultant services contract shall be completed and submitted to the Cabinet-level budget administrator. Upon approval, the contract shall be distributed to the appropriate individuals/departments. A purchase requisition shall be completed and forwarded to the Finance Department with a copy of the contract.

Payment is not initiated by the contract. An official itemized invoice must be presented to the district.

Prepayment of professional services is not permitted. The employee who organizes the presentation will be responsible for approving (signing) the invoices for payment. Invoices shall be directed to the Finance Department. Specific arrangements may be made to have the check made payable to the presenter following the activity. A 10 working day advance notice is required to have the check prepared and available following the activity.

Note: IRS rules for determining professional services versus employee status are used by the district. Be sure the individual is in business and offers their services to all interested parties on a regular basis. A business license or incorporation is a good rule of thumb.

If they do not meet this criteria, call the Finance Department for advice. The individual may have to be hired as an employee using current wage schedules.

**Facility Expense**

Arrangements for facilities are the responsibility of the inservice requestor. Rental of facilities shall be initiated by a purchase requisition. The requisition shall contain all pertinent information and costs. The requisition must be authorized by the budget administrator. The employee who organizes the workshop shall be responsible for approving (signing) all invoices from the rental facility. This is generally done at the facility after the completion of the event.

**Inservice Materials**

Inservice materials may be obtained in the following manner:

1. Purchase Requisition (PUR-25)
2. Warehouse Stock Requisition (PUR-24)
3. Publications Requisition (PD-1)
4. Reimbursement through Revolving Cash Fund Invoice and Payment Receipt (B-7)

NOTE: Item 4 is an employee expense reimbursement form and requires itemized invoices/sales slips as verification for any claim.

**Events Under \$200.00**

The responsible employee may purchase all food and beverages and submit all itemized invoices on a Revolving Cash Reimbursement (B-7) Form (approved by the budget administrator or supervisor) to the Finance Department for reimbursement.

The responsible employee may process a purchase requisition for catering services. The catering service must submit itemized invoices to the district. The responsible employee must sign off on the invoices as proof of receipt of the catering services.

**Events Exceeding \$200.00**

The responsible employee must submit the Business, Training, and Conference Expense Reimbursement Claim (B-9) form to the budget administrator for approval. This form is forwarded to the Finance Department along with a purchase requisition for catering services. The itemized invoices must be signed off by the responsible employee as authorization for payment to the caterer. The employee may also be reimbursed for supplies if they choose to cater the event personally.

NOTE: The costs of the menu offered for an inservice event should be reasonable. Good judgment should be used in any selection paid with district funds.

*Legal Reference: (see next page)*

**TRAVEL EXPENSES** (continued)

*Legal Reference:*

EDUCATION CODE

42634 *Itemization of expenses*

44016 *Travel expense to employment interview*

44032 *Travel expenses*

44033 *Automobile allowance*

44802 *Student teacher's travel expense*

*Management Resources:*

INTERNAL REVENUE SERVICE PUBLICATIONS

*Per Diem Rates (For Travel Within the Continental United States)*, Publication 1542

WEB SITES

*Internal Revenue Service:* <http://www.irs.gov>

*U.S. General Services Administration, Per Diem Rates:* <http://www.gsa.gov/perdiem>

Regulation

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**POWAY UNIFIED SCHOOL DISTRICT**

San Diego, California