

CALEXICO UNIFIED SCHOOL DISTRICT

ADMINISTRATIVE REGULATION _____

SCOPE:

The purpose is to provide employees with specific guidelines related to travel expenses and use of District credit cards. 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.

A. General - Reimbursable Expenses

1. Employees who incur travel expenses while conducting official District business may be reimbursed for all reasonable and necessary expenses as articulated herein. Reimbursement of travel expenses shall be based on actual expenses as documented by original and itemized receipts and as described herein. All receipts must be signed and dated by the person responsible for the charges, and shall be submitted to the Business Department within 72 hours of trip return.
2. The District will NOT reimburse any employee for any of the following expenses: alcoholic drinks, entertainment, dry cleaning or laundry services, room service expenses, expenses of any family member, personal losses, traffic violation fees, parking violation fees, any type of shipping/receiving services, computer rental fees, any type of gift, any type of upgrade like upgrading car rental, hotel room, or airfare accommodation, limousine service, incidental expenses like tips to porters, baggage carriers, and hotel staff.

B. General - Travel Expenses and Process

1. The Board of Trustees shall authorize payment for actual and necessary expenses, including travel, incurred by any employee performing authorized services for the District.
2. The Superintendent or designee may approve employee requests to attend meetings, conferences, seminars, workshops or similar events in accordance with the adopted budget.
 - a. Prior to the Superintendent or designee authorizing such a request, the employee's immediate supervisor must verify that the request is consistent with the District's mission, serves a purpose and is an appropriate use of funds.
 - b. A Request for Participation Form must be completed by each individual that is planning to attend an event such as conference, and must be signed by the employee's immediate supervisor. Employee must submit the Request for Participation Form and a copy of the conference agenda, flyer, or event notice to the Business Department for review and processing.

c. A purchase order (PO) is required when arranging for travel to verify budget and encumbrance of necessary funds.

d. Requests for out-of-state travel are submitted in the same manner as all other requests and each request will be considered on its own merits. Out-of-state travel requests must receive initial approval of the superintendent and then must be approved, in advance, by the Board of Trustees. International travel is not allowed.

3. The District shall adopt the federal lodging, meal, and mileage rates as specified by the United States General Service Administration (GSA) as the maximum amounts allowable, to ensure travel and conference expenses stay within reasonable limits. The Internal Revenue Services (IRS) establishes reimbursement rates for miles traveled by employees while using their personal vehicles for business reasons. This rate shall be used in establishing the mileage allowance rate when using personal vehicles for District business. Mileage reimbursement will be from the work location to the destination. For parking or toll road fees reimbursement – the District requires original, itemized signed and dated receipts.

4. Immediately upon returning from a conference that required any or all of the following business expenses: airfare, lodging, car rental, and any other authorized business expense, the District employee must:

a. Complete a District approved Claim for Reimbursement Form. These forms can be found in the District's website under Forms & Information, or at the District Office.

b. Submit a copy of the approved Conference Request Form.

c. Submit a copy of the conference agenda, flyer, or any type of documentation that confirms attendance.

d. Submit original receipts, signed, and dated. No receipts, no reimbursement.

(i) Fee for lodging, receipt is required and must be attached to the claim. When checking out, please obtain final receipt from front desk.

(ii) Fee for seminar or workshop registration, receipt is required and must be attached to the claim form.

(iii) Any other applicable fees, as described herein, original receipts are required.

e. Payment of claims – expect and allow 30 days for processing and issuance of payment.

Any claims submitted for reimbursement that are over 60-days old (consecutive days after returning from trip) will not be approved and processed.

C. Transportation

1. If traveling to a conference, workshop, or meeting at a location exceeding 300 aerial miles in distance, flying should be considered whenever possible and practical as the best mode of travel.

a. District vehicles: when available should be used by individuals or group of people attending conferences, seminars, training, or meetings to a location that is less than 300 aerial miles. If District vehicles are not available, employees may use their own personal vehicles and may be reimbursed for mileage. To calculate mileage, individuals need to submit a Google Maps copy measuring the distance between the school or department to the conference/meeting destination – to and from.

b. Flying: flight arrangements should be made with as much time as necessary to receive the best rate possible. Individuals have the option of using their own credit cards to make airfare reservations, or they can request to use a CAL Card from the Business Department.

c. Car Rental: car rental should only occur when other means of transportation more economical (e.g. shuttle services, bus, subway, or taxi) are not available. When car rental is necessary, within the continental U.S., individuals are allowed to rent a car to help them reach their final destination. Maximum car rental allowance including local and state tax, as well as insurance shall not exceed \$65.00 per day.

d. Employees must maintain insurance and a current California Driver's License in order to receive reimbursement for mileage. Employees must certify on all claim forms that this information is current.

e. All costs associated with transportation (e.g. shuttles, taxis, parking) are reimbursable on a substantiation basis (i.e. receipts required). Personal travel during conferences (shopping trips, sightseeing side trips, etc.) are the responsibility of the employee and are not eligible for reimbursement.

f. No reimbursement for any automobile expenses will be provided if an employee elects to use his or her personal vehicle if the District has offered other means of transportation (District vehicle) for group travel (2 or more employees) at district expense.

g. If the employee chooses to drive long distances instead of flying, the employee may only claim a dollar reimbursement amount for mileage that equals the current economy roundtrip airfare rate plus roundtrip mileage from their home to the nearest commercial airport, unless mitigating circumstance exist (i.e. Flight schedules would require additional travel days or expense, etc.).

D. Food/Meals

1. The Superintendent and/or Assistant Superintendent of Business Services may be reimbursed for meal expenditures that include District Board members if authorized District business is conducted. In such cases, original and itemized receipts must be retained and submitted to the Business Department immediately upon returning from their trip.

2. Meals shall be paid at meals per diem rate. The authorized allowance for meals will be paid provided that the travel time meets the following requirements:

- a. Breakfast will be paid for travel that commences at or before 7:00 a.m. to 11:00 a.m.
- b. Lunch will be reimbursed if travel required between 11:00 a.m. and 4:00 p.m.
- c. Dinner will be reimbursed for travel that ends after 6:00 p.m.

3. Per diem is paid at the prevailing GSA standard rate. The per diem rate represents the maximum amount of money the District will reimburse each employee for conference or travel occasions. All reimbursement claims for meals must be accompanied by original and itemized receipts. The District will only reimburse employees for meals based on the amount stated in the original receipts submitted. If the amount stated in the original receipt exceeds the maximum per diem standard rate amount allowed under this policy, the District will only reimburse the employee for what is allowed for meal allowance, per day. If the attending conference provides a meal, the employee cannot be reimbursed for the meal because it was already paid for as part of the registration fee.

E. Lodging

1. Lodging expenses will be reimbursed at the prevailing GSA rates, when overnight travel is required to a location in excess of 100 miles from the personal residence of the employee in accordance with the following:

- a. Lodging reservations should be made as far in advance as possible in order to take advantage of reduced rates.
- b. Hotels are not permitted for pre or post-event stays (the night prior to or after the event).

F. District Credit Card

1. Only Cabinet Level Officials such as the Superintendent or Assistant Superintendents who have received ethics and conflict of interest training are authorized cardholders.

- a. Credit cards shall only be used for business-approved purposes. The following purchases are not allowed:
 - Alcoholic beverages, tobacco products, firearms and gambling.
 - Cash advances.
 - Personal purchases of any type.
 - Capital equipment or technology (hardware/software)
 - Construction, renovation/installation.
 - Items or services on term contracts which bind the District.
 - Maintenance agreements.
 - Purchases involving trade-in of District property.

- Rentals (other than short-term autos).
 - Any other items deemed inconsistent with Board Policy.
- b. Use of credit cards by cardholders is a privilege that may be revoked at any time and for any reason without notice to the cardholder.
- c. Cardholders will be required to sign an agreement indicating that they accept these terms. Employees who do not adhere to these policies and procedures risk revocation of their credit card privileges and/or disciplinary action.
- d. The cardholder shall be personally liable for inappropriate charges and shall be personally responsible for the settlement of any dispute on any purchase with a vendor. Any inappropriate use of the credit card shall result in immediate termination of the card and appropriate disciplinary action shall be taken in accordance with appropriate contractual and statutory processes.
- e. Any purchase which includes charges for meals/food/beverages must be accompanied by an itemized receipt, names of people attending, and purpose of the meeting.
- f. The credit card will be revoked for the following reasons:
- The credit card is used for personal or unauthorized purposes.
 - The credit card is used to purchase alcoholic beverages or any substance, material, or service which violates policy, law, or regulation pertaining to the District.
 - The cardholder splits a purchase to circumvent a purchase limit assigned to the credit card.
 - The cardholder circumvents the purchase order (PO) system to make purchases that would typically be bought via purchase order.
 - The cardholder purchases equipment requiring capitalization such as furniture and technology.
 - The cardholder uses another cardholder's credit card to circumvent a purchase limit assigned to either cardholder.
 - The cardholder accepts a personal gratuity from a vendor.
 - The cardholder uses the credit card to purchase gratuities and gifts.
 - The cardholder fails to provide requested information about any specific purchase.
 - The cardholder fails to provide documentation confirming that charges are approved within fourteen (14) days of the audit notification.
 - The cardholder fails to provide accounting with expense transfer documentation that may be necessary to record a purchase appropriately.
 - The cardholder does not adhere to any of the credit card policies and procedures.

- The credit card is the property of the bank, and the bank may at any time revoke credit card privileges under the provisions of its policies and procedures.

g. The cardholder is personally responsible for guaranteeing that all charges are for appropriate District expenses, that purchases are within budget limits, and that the purchase does not violate any other law, regulation, or policy of the Governing Board. Neither the Bank nor the District assumes responsibility for non-District purchases. The cardholder shall be liable to the District and to the Bank for any non-District purchase.

h. The cardholder shall immediately notify the Business Department if the credit card is lost, stolen, or in the possession of an unauthorized person. A written follow-up, including pertinent information on the cause of the credit card loss or use by an unauthorized person, shall be forwarded to the Business Department in a timely manner.

2. When travel and conference arrangements for District employees need to be made, a CalCard credit card needs to be used to make the necessary reservations. To use a CalCard, the employee attending the conference needs to complete a "Credit Card Request Form" that is signed and approved by his/her immediate supervisor. Then, submit it to the Business Department for processing along with a copy of the approved "Conference Request Form" and the flyer or agenda for the event or conference subject to attending.

a. The use of a CalCard is for reservation purposes only. It is imperative for any employee requesting to use a CalCard to make reservations that they do so with plenty of time to ensure reservations are paid for in advance.

b. For any late reservations, employees are allowed to use their own personal credit cards to book hotels or pay for airfare tickets and seek reimbursement upon returning from their trip. In these cases, applicable reimbursement rates apply and are subject to this policy. It is the responsibility of the individual to ensure he/she understands what can or cannot be reimbursed.

Approved by the Governing Board:

By: _____

By: _____

By: _____

By: _____

By: _____

CALEXICO UNIFIED SCHOOL DISTRICT
BOARD POLICY _____

Travel Expenses & Use of Credit Cards

PURPOSE:

The Governing Board shall authorize payment for actual and necessary travel expenses and credit card expenditures incurred by employees performing authorized services for the District. This policy serves to summarize the proper advance authorization and the expense claims and verification guidelines to travel.

POLICY:

Advance Authorization

Except for travel that only includes mileage expense, employees shall obtain approval from the Superintendent or designee prior to incurring any expense related to travel requests. The Superintendent or designee may approve travel requests in accordance with the adopted budget, and upon determining that the travel is authorized or assigned by the employee's supervisor, is necessary to attend a conference or other staff development opportunity that will enhance employee performance, and/or is otherwise necessary to the performance of the employee's duties.

Expense Claims and Verification Guidelines

The Superintendent or designee shall establish a procedure for the submission and verification of expense claims and District credit card expenditures. Travel expenses may be incurred by and reimbursed to the employee, charged on the District's purchasing card, or an advance of funds may be issued to the employee to cover necessary expenses. Expenses shall be approved based on actual expenses incurred as documented by receipts, and within limits approved by the Board. Any expenses that exceed the maximum rate of reimbursement established by the District shall be paid only with the approval of the Superintendent or designee.

The Superintendent or designee shall approve expense claims and/or District credit card use only upon verifying all necessary documentation is provided and that all expenses are appropriate and related to District business. If an expense claim is disallowed due to lack of documentation or inappropriate expense, the employee may be personally responsible for any improper costs incurred.

Desired Outcome

Through this policy, the District shall establish procedures related to travel expenses incurred and District credit card use for the purpose of District business, with the intent to ensure prudent use of public funds while still affording employees a reasonable level of safety and convenience.

CARDHOLDER AGREEMENT

I, _____, hereby acknowledge receipt of the following

credit card: _____ - _____ - _____

(Type of credit card)

(Credit card number)

I understand that improper use of this card may result in disciplinary action, as outlined in the Board Policies, Administrative Regulations and District Employee Handbook, as well as personal liability for any improper purchases. As a cardholder, I agree to comply with the terms and conditions of this agreement, including the attached District credit card policies (BP _____ and AR _____).

I acknowledge receipt of BP _____ and AR _____ and confirm that I have read and understand the terms and conditions. I understand that by using this card, I will be making financial commitments on behalf of the District and that the District will be liable to pay for all CalCard charges made on this card.

As a holder of this District card, I agree to accept the responsibility and accountability for the protection and proper use of the card, as enumerated above. I will return the card to the Business Department or his/her designee, upon demand, during the period of my employment.

I further agree to return the card upon termination of employment. I understand that the card is not to be used for personal purchases. The District shall be entitled to pursue legal action, if required, to recover the cost of unauthorized purchases, together with costs of collection and reasonable attorney fees.

Signature _____ Date _____
(Cardholder)

Signature _____ Date _____
(Assistant Superintendent of Business Services)

Accounting Department use only:

Date _____ Credit Limit approved \$ _____

Signature _____
(Assistant Superintendent of Business Services)