

Don't Trip While Traveling

(Traveling on District Business)



District Policy Statement:

Employees (faculty and staff) traveling on District Business are expected to choose the least costly method of transportation and lodging that meets the traveler's scheduling and business needs. Employees are responsible to ensure that travel expenses are valid District business-related, in accordance with District policies and procedures and are a prudent use of public and District funds. All travel expenses incurred by employees must be substantiated and documented in accordance with District policy and applicable federal and state laws.

District requires all employees to obtain permission in writing to travel before expenses are incurred.

When personal and business travel are combined, expenses must be clearly documented and may not exceed the lowest available cost of a direct or uninterrupted route. If the traveler uses an indirect route or interrupts travel for personal convenience, any additional expenses incurred are the sole responsibility of the traveler. Expenses incurred by a spouse or personal guest are not reimbursable expenses.

In accordance with District Policy BP 3550 and AR 3550 whenever District funds (regardless of whether those funds originated from private donors, state, or federal grants, contracts or from any other source) are used to pay for airline travel for District employees, any credits or other benefits issued by the airlines must accrue to the benefit of the District and may not be used by the District employee for personal travel.

Reason for Policy:

The policy has been established to provide standards that govern safe and economical District travel while maintaining the necessary controls, accountability, compliance with applicable federal and state laws and administrative efficiency.

MUSD Travel Procedures:

Only allowable business-related travel expenses will be reimbursed up to limits defined in the MUSD Board Policy 3550. Staff seeking reimbursement for travel expenses must have completed an approved Travel/Conference Reimbursement form (prior to travel) and process the Travel/Reimbursement form when trip is completed. **School Sites and Departments are not allowed to establish policies that differ from District wide policy.**

Registration:

- MUSD Conference/Travel Request Form must be completed and approved by the appropriate supervisor. Conference registration forms, brochures including the conference description, and any other pertinent information needs to be attached to the request.
- A requisition must be entered into SMARTER, prior to entering the conference request into SMARTER the conference must be approved by the appropriate supervisor and in accordance with District Policy specifically the In-State and Out of State travel guidelines.

Hotel:

- If possible enter the PO request into SMARTER 6 weeks in advance to receive a check to present at the hotel. If payment by check is not an option then a Cal Card or personal credit must be used to cover hotel expenses. Cal Cards may be used to pay for hotels in the event that a check is not an option for payment.
- Please note on your requisition and in SMARTER pertinent information such as: date payment is needed, registration confirmation number, and check-in and check-out date.

Transportation:

- When several employees are traveling to the same conference, the district expects employees to carpool. Employees who drive separately in their own personal car will not be reimbursed for mileage or gas (except if a special circumstance exists and has been pre-approved).
- If a district vehicle has been reserved for a conference then mileage reimbursement for private vehicles will be denied (except if a special circumstance exists and has been pre-approved).
- Mileage reimbursement(s) must have back-up to verify mileage (i.e. Google Map) and must be attached utilizing the shortest mileage route. ***Employees must be cleared by MUSD Transportation Dept. in order for mileage reimbursement to be claimed.*
- Charges for taxis, shuttle buses, uber, lyft, and parking are refundable, receipts are required for reimbursement.

Meals:

- Madera Unified will only reimburse for the actual cost of a meal during district business and not the full per-diem allowable amount as per District Policy AR3350.
- Receipts for meals must be attached to your reimbursement request and may not exceed the per-diem amount allowed for that meal period such as Breakfast, Lunch

or Dinner. If the amount exceeds per-diem, the employee will only be reimbursed up to the per-diem rate.

- The district reimbursement form shall be accompanied by original, itemized receipts and any explanation necessary to document the expense. Please do not comingle receipts if you are traveling with other employees. Each employee should have their own receipt for the meal.
- Do not claim meals that are provided at the conference (hors d'oeuvres and heavy snacks are not considered meals).
- Gratuity, tips, and Alcoholic Beverages are not reimbursable.

MADERA UNIFIED SCHOOL DISTRICT
1902 Howard Road, Madera, California 93637
(559) 675-4500

FAX: (559) 675-1186
www.madera.k12.ca.us



Board of Trustees:
Al Galvez, President, McIntyre, Clerk
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Superintendent:
Todd Lile

DATE: 2-1-2018
TO: Cabinet, Site Administrators
FROM: Adele Nikkel, CFO
SUBJECT: Travel Expenses - Meals

Effective March 1st, the District travel policy AR3350 will make changes to the past practice of per-diem meal reimbursement. Madera Unified will only reimburse for the actual cost of a meal during district business and not the full per-diem allowable amount.

Receipts for meals must be attached to your reimbursement request and may not exceed the per-diem amount allowed for that meal period such as Breakfast, Lunch or Dinner. If the amount exceeds per diem, the employee will only be reimbursed up to the per diem rate.

The District reimbursement form shall be accompanied by original, itemized receipts and any explanation necessary to document the expense. Please do not comingle receipts if you are traveling with other employees. Each employee should have their own receipt for the meal.

Attached for your review is the policy, if you have any questions please contact the Accounts Payable department.

Adele Nikkel



Madera Unified School District
Travel Request and Reimbursement Claim Instructions

- ✓ Complete and sign claim form.
- ✓ Obtain approval prior to conference.
- ✓ Request approval for actual expenses.
- ✓ Attach supporting documentation relating to your claim
 - Copy of conference registration
 - Copy of flight tickets
 - Copy of hotel reservations
 - Map showing miles driven (daily commute should be deducted)
 - Parking receipts
 - Proof of payment of any reimbursable item
 - Original itemized meal receipt (no alcohol)
- ✓ Employees must be cleared by Transportation as an authorized driver before any mileage reimbursement can be claimed (see Personal Car Mileage Reimbursement Instructions).
- ✓ Submit your claims as soon as possible.

No Receipt, No Reimbursement, No Exceptions

**Once completed claim packet is received by Accounts Payable,
normal processing is three to four weeks for reimbursement checks to be mailed.**



MUSD GENERAL FUND GIFT OF PUBLIC FUNDS AND DISTRICT FUND EXPENDITURES

The District must maintain a responsible balance between providing reasonable support and the fiduciary responsibility not to make a gift of public funds.

FOOD

Employee Meals (other than out of county travel)

The District does not pay for an employee's lunch while attending local (within a 30 mile radius) staff development or other training sessions, unless the lunch is included in the cost of the training. If the training dismisses for a lunch period, employees are responsible for their own meals.

Meetings/Staff Development

1. Morning or Afternoon meetings that last two or more hours may include coffee, water and a single snack (such as granola bar or cookies).
2. All day meetings are to include a lunch break long enough to allow participants to leave for a meal on their own. If time constraints make for a working lunch, the appropriate SEC member can approve a working lunch. Cost should not exceed per diem.
3. Meetings that run from mid-afternoon (after school) or past 6 p.m. may include water, soda or a substantial snack. Cost should not exceed \$10.00 per person.
4. Reimbursement for meals will be actual cost, not flat per diem rate. Employee will only be reimbursed up to per diem amount, even if receipt exceeds per diem rate.
5. Parent travel (CABE Conference or other conference) shall follow same rules as staff.

Other

For crisis intervention or others who are providing a service to the district and cannot break for lunch, a simple lunch or pizza may be provided. Cost per person should not exceed \$10.00 per person. A sign-in sheet and an agenda must accompany requisition as backup paperwork to claim reimbursement for all approved food purchases.

FLOWERS AND CANDY

1. Purchase of flowers or candy with District funds are prohibited.
2. Flowers purchased for decorations and as part of an awards ceremony or as decorations at a public event are authorized.
3. A gift of flowers to show sympathy due to illness or death, or to express joy or congratulations is *personal* and prohibited.

GIFT CARDS/GIFT CERTIFICATES

Gift Certificates to individuals are not allowed. Gift certificates are characterized as gifts of public funds, even when purchased for an event with a public purpose, because they confer a tangible private benefit to an individual. To avoid making a gift of public funds, gift certificates may be donated by merchants or individuals for raffles and door prizes.



MUSD GENERAL FUND GIFT OF PUBLIC FUNDS AND DISTRICT FUND EXPENDITURES

CHARITABLE CONTRIBUTIONS

School Districts may not *donate* public funds for charitable purposes. For instance, a district may not donate funds to an individual student, or use school equipment for a charity fund-raising drive. This rule does not prohibit a school from providing students with essentials needed at school (e.g. pencil, pens, paper), because this is expressly authorized by statute and serves the educational mission of the schools.

Foster and Homeless student needs may be addressed through Student Services and do not fall under this section of the policy.

STUDENT BODY FUNDS HELD WITH DISTRICT (NOT PARENT CLUB FUNDS)

Student body funds must be expended on "activities on behalf of the students approved by the school authorities." Student body funds are public funds, subject to the constitutional prohibition against the gift of public funds. This rule does not prohibit giving a scholarship or award to an identified class of students under statutory guidelines, as these are specifically authorized by statute as a public purpose.

AWARDS – STAFF AND STUDENTS

1. Awards to employees for exceptional contributions, and to students for excellence, is authorized. Awards to community members are not unless you are recognizing volunteers that have been working at a school site.
2. A district can recognize superior work accomplishments of an employee, within specified guidelines. Life transitions, weddings, and the like, occur for everyone, therefore, **cannot be considered** superior accomplishments.
3. Awards are often signified by letters of commendation, board resolutions, trophies, certificates, plaques, medals, badges, pins and the like.
3. Awards may be given to recognize years of service and retirement. A District wide annual ceremony is held to recognize those employees and is allowable with General Funds. Cost of food, decorations, and awards are approved.
4. Awards to Students may be purchased through Title One and may not exceed 5% of your allotted Title One budget. Plaques, medals, badges, pins, certificates and backpacks may be purchased. For more information on what you can purchase as an Award, contact the Categorical Office.



MUSD GENERAL FUND GIFT OF PUBLIC FUNDS AND DISTRICT FUND EXPENDITURES

REWARDS & STUDENT MOTIVATION

1. Awards to students for excellence are authorized. Approved items include trophies, certificates, and other appropriate items such as pencils or tokens.
2. Rewards to students may only be paid with General Fund.
3. Approved items include entry to zoo, pizza party or other events and are allowable through General Funds. PBIS motivational items shall be funded with General Funds. T-Shirts, pencils, backpacks, etc. are appropriate.
4. Title One cannot pay for rewards for student's or staff.

PBIS ALLOWABLE PURCHASES

For PBIS incentive and motivational rewards, please use funding type guidelines below. PBIS incentives can be for individual award or classroom awards.

- **Title One:** Can not exceed 5% of Title One funds - Banners, award certificates, backpacks, trophies, plaques, medals, badges.
- **General Fund:** School spirit wear that supports PBIS, pencils, lanyards, entry fee to event such as zoo or any other non-personal items, sports equipment such as balls, classroom games or supplies.
- **Parent/Booster Club or Donation Account:** Food (such as pizza party), gift cards (no larger than \$5.00 each), bikes, electronic devices (not to exceed \$100.00 per item unless pre-approved).

CLOTHING – STAFF & STUDENT

Certain positions in Child Nutrition, Warehouse, Print Shop, Transportation and Maintenance are provided uniforms and laundry service. Clothing, other than a District uniforms, is not allowed to be purchased with District Funds. MUSD logo or school logo shirts can be purchased for staff with donated funds.

CONCLUSION

By law a District is required to examine each expenditure from district funds. The Business Office may approve only legally authorized expenses against the proper funds of the district. They must also determine whether the purchase constitutes a gift of public funds.

Because public officers have a special duty to uphold the public trust and to use public funds strictly for public purposes, school officials should avoid any expenditure which creates even an appearance of impropriety.

Meal Reimbursement Rates

Primary Destination	County	Daily Rate	Maximum Allowance per Meal per		
			Board Policy AR3350		
			0.26	0.3	0.44
			Breakfast	Lunch	Dinner
Standard Rate	Applies for all locations without specified rates	\$51	\$13.00	\$15.00	\$23.00
Antioch / Brentwood / Concord	Contra Costa	\$64	\$17.00	\$19.00	\$28.00
Bakersfield / Ridgecrest	Kern	\$59	\$15.00	\$18.00	\$26.00
Barstow / Ontario / Victorville	San Bernardino	\$54	\$14.00	\$16.00	\$24.00
Death Valley	Inyo	\$64	\$17.00	\$19.00	\$28.00
Eureka / Arcata / McKinleyville	Humboldt	\$74	\$19.00	\$22.00	\$33.00
Fresno	Fresno	\$64	\$17.00	\$19.00	\$28.00
Los Angeles	Los Angeles / Orange / Ventura / Edwards AFB less the city of Santa Monica	\$64	\$17.00	\$19.00	\$28.00
Mammoth Lakes	Mono	\$74	\$19.00	\$22.00	\$33.00
Mill Valley / San Rafael / Novato	Marin	\$74	\$19.00	\$22.00	\$33.00
Monterey	Monterey	\$74	\$19.00	\$22.00	\$33.00
Napa	Napa	\$69	\$18.00	\$21.00	\$30.00
Oakhurst	Madera	\$64	\$17.00	\$19.00	\$28.00
Oakland	Alameda	\$69	\$18.00	\$21.00	\$30.00
Palm Springs	Riverside	\$64	\$17.00	\$19.00	\$28.00
Point Arena / Gualala	Mendocino	\$69	\$18.00	\$21.00	\$30.00
Redding	Shasta	\$64	\$17.00	\$19.00	\$28.00
Sacramento	Sacramento	\$64	\$17.00	\$19.00	\$28.00
San Diego	San Diego	\$64	\$17.00	\$19.00	\$28.00
San Francisco	San Francisco	\$74	\$19.00	\$22.00	\$33.00
San Luis Obispo	San Luis Obispo	\$64	\$17.00	\$19.00	\$28.00
San Mateo / Foster City / Belmont	San Mateo	\$69	\$18.00	\$21.00	\$30.00
Santa Barbara	Santa Barbara	\$74	\$19.00	\$22.00	\$33.00
Santa Cruz	Santa Cruz	\$59	\$15.00	\$18.00	\$26.00
Santa Monica	City limits of Santa Monica	\$64	\$17.00	\$19.00	\$28.00
Santa Rosa	Sonoma	\$64	\$17.00	\$19.00	\$28.00
South Lake Tahoe	El Dorado	\$64	\$17.00	\$19.00	\$28.00
Stockton	San Joaquin	\$64	\$17.00	\$19.00	\$28.00
Sunnyvale / Palo Alto / San Jose	Santa Clara	\$64	\$17.00	\$19.00	\$28.00
Tahoe City	Placer	\$64	\$17.00	\$19.00	\$28.00
Truckee	Nevada	\$74	\$19.00	\$22.00	\$33.00
Visalia / Lemoore	Tulare / Kings	\$59	\$15.00	\$18.00	\$26.00
West Sacramento / Davis	Yolo	\$64	\$17.00	\$19.00	\$28.00
Yosemite National Park	Mariposa	\$69	\$18.00	\$21.00	\$30.00

Travel Expenses

General

1. These regulations apply uniformly to employees, Governing Board members, and representatives of the Board.
2. Travel includes attendance at workshops, seminars, conventions, meetings, conferences or other meetings of interest to the district.
3. If travel is necessary during the normal workday of the employee and involves no cost to the district other than employee salary and/or mileage within the county, the Superintendent or employee designated by the Superintendent for such purposes, may authorize travel, subject to other provisions of this policy.
4. If travel is to involve costs to the district other than mileage or the employee salary while absent from the work location, a travel request form shall be prepared by the employee and shall include a detailed cost estimate. A travel request form will be prepared in all instances of non-local travel. All authorized costs in conjunction with travel shall have been provided for in the district budget.
5. The Superintendent or designee shall be required to approve the travel request form.
6. When employees of the district are directed to attend out-of-district conferences, workshops, meetings and conventions as part of their official duties, they shall be reimbursed the actual and necessary expenses incurred in the course of performing services for the district. The Superintendent or designee may approve conference or travel expenses for non-employees (students, resident, and volunteers) as "representatives of the Board."
7. Staff members may, upon approval of the Superintendent or designee, attend out of district conferences, district institute activities, workshops, meetings and conventions. Expenses incurred in attendance at such voluntary meetings may be reimbursed to the individual on a full or partial basis, depending upon funds available and prior approval of the Superintendent or designee. In the absence of prior approval, payment is at the discretion of the Superintendent.
8. The district will not pay expenses for participants and officers of education-based organizations when the organization concerned customarily does so.
9. All reimbursement requests must be filed no later than 30 days after return. If travel claims are not returned within the 30-day period, future travel claims may be denied.

Travel Request Forms must be submitted to the immediate supervisor and forwarded to the Superintendent or designee for approval at least two weeks in advance of any trip or conference.

In order to be reimbursed for a conference registration, **claimants must attach a receipt** and conference registration form to their travel request. If a receipt is not issued for the conference, then a cancelled check or copy of cancelled check and a copy of the registration form is required and must be attached to the claim form. Registration fees may be paid in the following manner:

1. Employee pays and is reimbursed
2. Purchase Order
3. Cal Card - Under no circumstances may personal expenses be charged on district credit cards.

Lodging

Lodging will be reimbursed for an authorized stay-over. Lodging cost(s) shall not exceed the single occupancy rate. An itemized receipt for lodging expense must be submitted with the Travel Request.

Transportation

1. Airfare

Economy, standard, tourist, or similar airfare rates are allowed. First class fare will be allowed only in emergency situations with prior approval of the Superintendent/designee. A receipt shall be attached to the Travel Request.

2. Private vehicle

An employee who is required to use a privately owned vehicle shall be reimbursed at the district's approved rate. (The accounting department will provide the correct rate if necessary.) The option for use of a private vehicle or air transportation may be allowed except the district shall make reimbursement for transportation resulting in the least cost to the district considering all other costs. In the case of exceedingly long trips where airfare would be more economical, employees will be reimbursed for the actual cost of tourist class airfare rather than mileage.

Mileage reimbursement for travel, which is part of the employee's regularly assigned duties, should be claimed by using the Mileage Reimbursement Claim Form. If meals or other expenses are included for travel reimbursement, both mileage and the other claims shall be submitted on a Travel Request.

In order to minimize the travel cost to the district, whenever possible, car pooling to a conference should be utilized. If two or more employees share a vehicle, only one employee shall be reimbursed for mileage. Mileage reimbursement will not occur unless the District Transportation Department has on file for the employee:

1. A copy of the employee's California Driver's License
2. A copy of the employee's Auto Insurance Policy
3. A Department of Motor Vehicles printout of the employee's driving record.
4. Rental Vehicles

Reimbursement for automobile rentals will be for actual and necessary costs for an intermediate or smaller size automobile. The printed statement from the rental agency is required. The total charges must be included on the statement. Reimbursement for automobile rentals will not normally be made unless the request was included on the Travel Request. Automobile rental cost will not normally be reimbursed when hotel shuttle services are available.

5. District-Owned Vehicle

A district-owned vehicle may be requested for use to a conference by district employees only. There are a limited number of district vehicles for this purpose, so the vehicle must be reserved as soon as possible. After the Travel Request has been approved, call Transportation to reserve a vehicle. Transportation will need to know whether a car or van is needed and the date, destination, and length of the trip. Once a car has been reserved, send a copy of the Travel Request to Transportation. After the trip is completed, Transportation will forward to Accounting the information necessary to bill the proper account for the charges.

Meals

1. Meal reimbursements shall be not exceed the standard meal allowance for business-related travel allowable by Internal Revenue Service for all locations.

2. A banquet breakfast, luncheon, or dinner (which is an official part of a conference and for which there is a prescribed fee) may exceed a meal limitation amount as designated below and may be reimbursed at actual cost. **Gratuities may be reimbursed up to 15 percent.** When costs of meals are included in the conference fee or airfare the total per diem allowance is reduced for each meal included according to the table shown in #3.

3. Maximum allowance per meal:

Breakfast: 26% of allowable amount

Lunch: 30% of allowable amount

Dinner: 44% of allowable amount

4. Meal Allowances Less Than 24 Hours

Meals shall be reimbursed at a rate not to exceed those listed above, subject to the following time constraints:

Breakfast: Breakfast may be claimed if travel time began at or prior to 6:00 a.m. and terminated at or after 9:00 a.m.

Lunch: Lunch may be claimed if travel time began at or prior to 11:00 a.m. and terminated at or after 2:00 p.m.

Dinner: Dinner may be claimed if travel time began at or prior to 4:00 p.m. and terminated at or after 7:00 p.m.

Miscellaneous travel expenses essential to official district business are reimbursable to the employee, when reasonably incurred.

Whenever possible, receipts for these items should be obtained and submitted. Allowable expenses include:

1. Conference materials, postage, and reproduction costs
2. Reimbursement for telephone and communication expenses for conducting district business
3. Bridge tolls and parking
4. Portage/baggage handling (maximum of \$1.00 per bag or a maximum of \$5.00 per day)

Certain travel expenses are considered personal expenses and not essential to official business. Such non-reimbursable expenditures include:

1. Entertainment expenses, rental of movies, and other similar items
2. Transportation to or from places of entertainment and similar activities
3. Conference arranged leisure tours or personal side trip expenses
4. Alcoholic beverages, maid service, auto repairs, and gifts
5. Meal or travel expenses for guests, spouses, or friends of employees
6. Personal telephone calls
7. Individual membership fees for participation in organizations that are primarily of direct benefit to the individual rather than the district; or when the membership fee, in combination with the registration exceeds the non-membership registration.

Credit Cards

Oil company credit cards are to be issued only to those persons who are assigned district vehicles for approved trips and for those persons assigned a vehicle on a regular basis. Other district credit cards will be controlled by the Superintendent or designee.

Regulation MADERA UNIFIED SCHOOL DISTRICT
approved: December 13, 2011 Madera, California
revised: June 10, 2014

The Governing Board recognizes that district employees may incur expenses in the course of performing their assigned duties and responsibilities. To ensure the prudent use of public funds, the Superintendent or designee shall establish rules to keep such expenses to a minimum while affording employees a reasonable level of safety and convenience.
(cf. 9250 - Remuneration, Reimbursement and Other Benefits)

The Board shall authorize payment for actual and necessary travel expenses incurred by any employee performing authorized services for the district, whether within or outside district boundaries. (Education Code 44032)

The Superintendent or designee shall establish procedures for the approval of travel requests and the submission and verification of expense claims. He/she also shall establish reimbursement rates in accordance with law and Board policy.

An employee shall obtain approval from the Superintendent or designee prior to traveling. 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. Travel expenses not previously budgeted may be approved on a case-by-case basis by the Superintendent or designee if he/she determines that the travel is essential and that resources may be obtained or redirected for this purpose.

(cf. 3100 - Budget), (cf. 3110 - Transfer of Funds), (cf. 4131 - Staff Development), (cf. 4231 - Staff Development), (cf. 4331 - Staff Development)

All out-of-state travel for which reimbursement will be claimed shall be approved in advance by the Board.

Reimbursable travel expenses 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, telephone and other communication expenses incurred on district business, and other necessary incidental expenses.

The district shall not reimburse personal travel expenses including, but not limited to, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the employee on district-related business, personal use of an automobile, and personal losses or traffic violation fees incurred while on district business.

Except as otherwise provided, reimbursement of travel expenses shall be based on actual expenses as documented by receipts.

Authorized employees shall be reimbursed for the use of their own private vehicles in the performance of assigned duties, on either a mileage or monthly basis as determined by the Superintendent or designee. (Education Code 44033)

The mileage allowance provided by the district for employees' use of their private vehicles shall be equal to the rate established by the Internal Revenue Service.

Vehicles should be shared whenever possible to minimize travel costs. No employee shall be entitled to reimbursement for automobile travel when he/she is transported free of charge or by another employee who is entitled to the expense reimbursement.

The Superintendent or designee shall establish a per diem allowance for meal costs incurred while traveling on district business based on the location and hours of travel. The per diem allowance shall not exceed the standard meal allowance for business-related travel prescribed for federal income tax purposes.

Any expense that exceeds the maximum rate of reimbursement established by the district shall be reimbursed only with the approval of the Superintendent or designee.

All expense reimbursement claims shall be submitted on a district form, within 30 days following return from travel when possible.

The form shall be accompanied by receipts and any explanation necessary to document that the expenses meet district criteria for reimbursement.

The Superintendent or designee shall approve expense claims only upon verifying that 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 expenses, the employee may be personally responsible for any improper costs incurred.

When approved by the Superintendent or designee, an employee may be issued a district credit card for use while on authorized district business. Receipts documenting the expenses incurred on a district credit card shall be submitted promptly following return from travel. Under no circumstances shall personal expenses be charged on a district credit card, even if the employee intends to subsequently reimburse the district for the personal charges.

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>

Policy MADERA UNIFIED SCHOOL DISTRICT

adopted: June 10, 2014 Madera, California